LOCAL SELF-GOVERNMENT DEPARTMENT

LOCAL SELF-GOVERNMENT.

RESOLUTION

REVIEWING

The reports on the working of the Municipalities in Bihar during the year 1938-39.

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No. 737-L. S.-G.

GOVERNMENT OF BIHAR.

LOCAL SELF-GOVERNMENT DEPARTMENT.

From

B. C. MUKHARJI, Esq., I.C.S.,
SECRETARY TO GOVERNMENT,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Patna, the 13th February 1941.

Sir,

I am directed by the Government of Bihar to submit the accompanying Resolution on the working of municipalities in Bihar during the year 1938-39 together with the prescribed statements and an abstract of expenditure in the form of Table 139 of the Statistical Abstract of British India (fifth issue).

I have the honour to be,
Sir,
Your most obedient servant,
B. C. MUKHARJI,
Secretary to Government.

No. 736-L. S.-G.

GOVERNMENT OF BIHAR.

LOCAL SELF-GOVERNMENT DEPARTMENT.

RESOLUTION.

Patna, the 13th February 1941.

READ—

The reports from the Commissioners of Divisions on the working of municipalities in Bihar during the year 1938-39.

(The figures in these paragraphs are in thousands of rupees except where otherwise indicated.)

1. *Statistics of income.*—The opening balance at the commencement of the year under review was 11,68 against 11,77 (—9) during the preceding year. The total income excluding the opening balance also fell from 45,10 to 39,97 (—5,13). The decrease was due to the fall in receipts under the heads "Municipal registration, license and other fees" from 2,87 to 2,80(—7), "Realisation under special Acts" from 1,03 to 90(—13) and "Grants and Contributions for general and special purposes" from 10,00 to 5,47 (—4,53). The decrease was particularly marked in the Tirhut and Bhagalpur Divisions where the income fell from 12,52 to 8,15 (—4,37) and from 10,87 to 10,03(—84) respectively. There was, however, an increase of 21 in the receipts from taxes and of 79 from "revenue derived from municipal property and powers apart from taxation". The total receipts including the opening balance decreased from 61,71 to 55,96 (—5,75).

2. *Statistics of expenditure.*—The ordinary expenditure decreased from 45,10 to 40,67 (—4,43), the decrease being particularly noticeable under the heads "Public Convenience" (—3,04), "Extraordinary and Debt" (—69), "Drainage and Sewerage" (—68), "Medical" (—29), "Public Health" (—23) and "Conservancy" (—14). The total "Disbursement" also fell by 5,11 and the "Closing balance" by 65. Against these decreases there were increases under the heads "Water-supply and Waterworks" (+56), "Public Instruction" (+35) and "Public Safety" (+27). The total ordinary expenditure fell in the Tirhut Division, the Bhagalpur Division and the Chota Nagpur Division from 12,25 to 9.21, from 10,36 to 9,14 and from 6,86 to 6,54, respectively, while in the Patna Division it rose from 15,62 to 15,77. Fluctuations of expenditure under the different items in the cases of individual municipalities deserve notice in the following cases :—

In the Muzaffarpur municipality there was a large increase in expenditure from 7 to 15 under the head "Drainage" on account of fees paid for the preparation of the municipality's drainage scheme by the Public Health Department. In Madhubani the increase of 17 under the same head was due to the construction of new drains out of Government grants. In the Chapra municipality the expenditure under the head "Medical" fell from 19 to nil. There was comparatively less expenditure on earthquake re-construction works in the Tirhut Division and this accounts for a large decrease in expenditure on public works in the municipalities of Muzaffarpur (1,10), Madhubani (76), Darbhanga (48) and Sitamarhi (48).

The aggregate closing balance decreased from 11,83 to 11,18. In the Patna Division the decrease was shared by the municipalities of Patna City, Bihar, Khagaul, Tikari, Daudnagar, Arrah, Jagdispur and Sasaram. The

largest decrease of 29 in the Patna City municipality was due to heavy expenditure over the Patna sewerage scheme and the Patna City dispensary building. In the Bihar municipality the decrease is ascribed to the unsatisfactory realisation of taxes in the last quarter of the year under review and also to the unsound financial condition of the municipality. The closing balances of the municipalities of Bihar, Barh, Dinapur Nizamat, Khagaul, Daudnagar, Arrah, Jagdispur and Bhabua less the unspent balances of Government grants for specific purposes were lower than the prescribed minima. In the Tirhut Division the decrease was shared by the municipalities of Chapra, Revelganj, Motihari, Muzaffarpur, Sitamarhi, Darbhanga, Madhubani and Roserah. The decrease in Darbhanga, Madhubani, Muzaffarpur and Sitamarhi was mainly due to the fact that unspent Government grants for earthquake re-construction works which were included in the closing balances of the preceding year were largely spent during the year under report. The closing balance of the Bettiah municipality stood at Rs. 3,684, while the outstanding bills remaining unpaid at the end of the year amounted to Rs. 58,370. It is reported that the latter figure includes the unpaid bills of the previous year also, and that due to an outbreak of plague the collection of taxes suffered and expenditure under the heads " Medical, lighting, water-supply, conservancy, etc." increased considerably. In the Bhagalpur Division all the municipalities except Bhagalpur and Dumka had satisfactory closing balances. The closing balance of these two municipalities amounted to Rs. 9,300 and Rs. 1,205 against the prescribed minima of Rs. 15,000 and Rs. 1,750 respectively. In the Chota Nagpur Division the closing balances of the municipalities of Chatra, Giridih, Daltonganj and Chakradharpur and the notified area committee of Doranda decreased as compared with the preceding year. The Chakradharpur municipality had a closing balance of Rs. 208 only as against Rs. 1,411 of the previous year. On the whole the position about closing balance was unsatisfactory and Government would again draw the attention of municipalities to their statutory obligation to maintain the prescribed minimum closing balances.

3. *Taxation.*—The total receipts from the principal taxes rose from 25,32 to 25,54. The proceeds of the holding tax, latrine tax and water tax increased by 13, 7 and 7 respectively, but the income from the personal tax and the tax on vehicles, horses and other animals decreased by 2 and 3 respectively. While receipts from the taxes under all the principal heads fell in the Patna Division, there was a rise in the other three Divisions compared with the preceding year's figures. In the Patna Division the municipalities of Patna City and Gaya were mainly responsible for the decrease, the former on account of a movement for non-payment of taxes started by the rate-payers with the aid of certain municipal commissioners and the latter due to an outbreak of communal disturbances in the town. The increase in the Tirhut Division was due to the partial revision of asssesment on improved and new buildings in the Hajipur and Bettiah municipalities and to the general revision of assessment in the Motihari municipality. In the Bhagalpur and Chota Nagpur Divisions the increase was due to better collections.

The total collection during the year under report rose from 25,44 to 25,72. The increase of 37 in the Bhagalpur Division and of 8 in the Chota Nagpur Division was shared by the municipalities of Monghyr, Jamalpur, Bhagalpur, Colgong, Purnea, Forbesganj, Chatra, Giridih, Ranchi, Lohardaga, Jhalda, Raghunathpur, Dhanbad, Daltonganj, Chaibassa and Chakradharpur and the notified area committee of Jugsalai. In the other two divisions the divisional total of collections was less than that in the preceding year, though there was an improvement in collections in the Patna Administration Committee, Luathaha notified area committee and the municipalities of Dinapur Nizamat, Bettiah, Motihari and Roserah. The collection of the Chapra municipality which had a good record in the past is now deteriorating.

It is satisfactory to note that the percentage of total collection on the current demand was 113·4 in the Luathaha notified area committee and over 100 in the municipalities of Roserah, Deoghar, Colgong, Purnea and Jamalpur. It was over 95 in the notified area committee of Dumra and in the municipalities of Bhabua, Khagaul, Jagdispur, Siwan, Samastipur, Katihar, Forbesganj, Sahibganj, Bhagalpur, Daltonganj and Chakradharpur.

The following table will show the state of collections in the province as a whole as well as in each of the four divisions separately. The table also indicates the municipalities which had either at the beginning or at the end of the year under review arrears amounting to 20 per cent or more of their current demands :—

Name of municipality.	Percentage of arrear demand on current demand at the beginning of the year.	Percentage of total collections on current demand.	Percentage of total remissions on current demand.	Percentage of outstanding balances on the current demand at the end of the year.
Patna Division ..	18	92	3	23
Patna City	19	92	2	24
×Barh	37	80	2	55
Bihar	24	84	3	36
Dinapur Nizamat ..	32	89	9	35
Gaya	18	90	3	25
Tikari	30	60	..	60
×Daudnagar	25	94	4	26
×Arrah	25	94	3	26
Buxar	17	77	1	38
Dumraon	26	90	5	30
×Sasaram	45	88	10	46
Tirhut Division ..	20	91	4	23
×Revelganj	21	80	4	35
×Motihari	35	89	4	41
×Bettiah	53	89	6	58
Luathaha notified area committee.	20	113	..	1
Muzaffarpur.. ..	29	92	6	23
Hajipur	32	92	..	39
Lalganj	10	82	6	21
Roserah	31	109	4	16
Bhagalpur Division ..	31	86	5	29
Monghyr	26	92	2	30
×Bhagalpur	47	96	8	42
×Purnea	56	101	16	38

Name of municipality.	Percentage of arrear demand on current demand at the beginning of the year.	Percentage of total collections on current demand.	Percentage of total remissions on current. demand.	Percentage of outstanding balances on the current demand at the end of the year.
×Kishanganj	30	85	4	40
×Deoghar	37	103	10	22
×Dumka	41	82	..	58
Chota Nagpur Division ..	24	90	8	25
×Hazaribagh	31	87	8	35
Chatra	23	86	..	38
×Giridih	23	89	7	26
×Lohardaga	80	85	52	42
×Doranda notified area committee.	34	79	14	39
Daltonganj	30	86	1	31
Jhalda	20	91	11	23
×Raghunathpur ..	36	89	19	27
×Dhanbad	31	95	1	34
×Chaibassa	75	96	6	71
Chakradharpur ..	21	93	3	24
Provincial figures for 1938-39.	22	92	4	25
Previous year's provincial figures.	20	92	5	22

The above table shows that the number of municipalities in which the percentage of arrears on the current demand was 20 or more either at the beginning or at the end of the year increased by four as compared with the preceding year; that only one municipality, viz., Purulia, went out of the list and that five others, namely, Patna City, Gaya, Buxar, Lalganj and Chatra entered it. It is worth pointing out that out of the 36 municipalities included in the table 19 [which have been marked with a cross] have been on the list for the last five years. This indicates that little effort is being made by them to reduce the arrears. In the municipalities of Lalganj, Buxar and Tikari the percentages of arrears which at the beginning of the year were 10,17 and 30 rose at the end of the year to 21,38 and 60 respectively, while in the Luathaha notified area and the Lohardaga municipality, the percentages fell from 20 and 80 to 1 and 42 respectively. Government note with regret that the position in this respect deteriorated in the province as a whole and in three out of the four divisions.

The percentage of remission on the current demand was more than 10 in Raghunathpur (19·77), Doranda notified area committee (14·7), Jhalda (11·8), Ranchi (11·0), Sasaram (10·23) and Deoghar (10·8) and it was abnormally high in Lohardaga (52·0). The provincial percentage, however, decreased from 5·3 to 4·9.

The total provincial current demand increased from 27,50 to 27,67. The increase was due to general and partial revision of assessment in some of the municipalities. There was no general revision of assessment in the Patna Division except in Barh and Daudnagar where it resulted in a reduction of the demand. In the Tirhut Division there was no general revision of assessment in any municipality during the year under review. The increased demand in the Hajipur and Bettiah municipalities was due to a partial revision of assessment of new and improved buildings and in the Motihari municipality it was due to the general revision of assessment made in the preceding year. In the Bhagalpur Division also the assessment was not revised in any municipality. In the Chota Nagpur Division a general revision of assessment was made only in the Chatra municipality.

The provincial figure of outstanding balances increased from 6,28 to 6,93 and the increase was shared by a large number of municipalities, the worst of them being Patna City, Bihar, Gaya, Buxar, Chapra, Revelganj, Samastipur, Chatra and Ranchi and the notified area committee of Jugsalai. The heavy arrears are due to a large extent, to the general reluctance on the part of executives to issue distress warrants promptly enough or to take full advantage of the provision of section 129-B of the Municipal Act.

4. *Financial position.*—The liabilities of the municipalities of Barh, Buxar, Bhabua, Gaya, Bihar, Sasaram, Roserah, Daltonganj, Chakradharpur and Chatra exceeded their assets. As has been stated in paragraph 2 above, the municipalities of Barh, Buxar, Bhabua and Chakradharpur failed also to maintain the prescribed minimum closing balances. The Bihar, Madhubani and Roserah municipalities encroached upon the unspent balances of earmarked Government grants and the municipalities of Hazaribagh, Chakradharpur, Bihar, Kishanganj, Gaya, Jamalpur and Daltonganj freely drew upon the credit balances of special funds for their ordinary expenditure. In order to avoid such irregular diversions it is desirable that municipalities should invest the surplus of their special funds in Government securities for suitable terms. On account of financial stringency the Sasaram municipality has not been able to deposit in the Postal Savings Bank account the provident fund subscriptions recovered from municipal employees during a period of nearly six years together with the contributions payable by it. The financial position of the municipalities of Patna City, Arrah, Bhagalpur and Dumka also was not satisfactory. For lack of funds the Patna City municipality was not able to fulfil its promise to contribute towards the construction of a ward in the Itki sanatorium and to take up certain important schemes of sanitary improvement.

5. *Expenditure on education.*—The total expenditure incurred under this head by municipalities and notified area committees was 4,79 as against 4,59 in the preceding year and of this 3,97 was spent on primary education. The provincial percentage of expenditure on primary schools on the total ordinary income was 14·1 as against 14·9 in the previous year. The percentage of expenditure increased in the Patna Division from 15·4 to 18·6 and in the Tirhut Division from 18·8 to 20 but fell in the Bhagalpur Division from 19·0 to 17·9 and in the Chota Nagpur Division from 27·2 to 24·5. The increase was considerable in the municipalities of Gaya, Arrah, Dumraon, Chapra, Sitamarhi, Bhagalpur, Monghyr, Katihar, Sahibganj, Madhupur and Raghunathpur and in the notified area committee of Jamshedpur. The increase in the Gaya municipality was due partly to the opening of new primary schools and partly to additional expenditure on scouting, mass literacy and educational exhibition. In the Arrah municipality it was due to the construction of buildings and repayment of Rs. 566 which had been defalcated by the late cashier of the municipality. In the Chapra municipality the increase was due to a grant of Rs. 1,500 to the Aziz Kanya Vidyalaya which has been amalgamated with the municipal upper primary Kanya Vidyalaya and also on account of the periodical increments of pay allowed to teachers and the purchase of a bus for the Vidyalaya. In the Muzaffarpur municipality the increase of 10 was due partly to the raising of the salaries of teachers to compensate them for the loss of fee income due to the introduction of free primary education and partly to the arrangements made for compulsory

primary education and purchase of books, etc., for the Town Hall library and payment of contributions to the Muslim club library and other libraries in the town. In the Bhagalpur municipality the increase was due to expenditure in connection with the mass literacy campaign, purchase of land for Harijan schools and appointment of a physical instructor. In the Katihar municipality it was due to the construction of a building for the girls' upper primary school, to the increased stipends to some primary schools and to increased grants-in-aid to several aided schools.

6. *Indoor administration.*—The total number of meetings held in municipalities including notified area committees was 1,100 as against 1,003 in the previous year. The largest number of meetings were held in the municipalities of Patna City (48), Gaya (42), Madhubani (33), Lohardaga (33), Bhabua (32), Dumka (30), Khagaul (28), Chapra (28), Bettiah (28), Hazaribagh (27), Ranchi (27), Sassaram (26) and Katihar (26).

The municipalities of Lalganj, Buxar and Madhupur and the notified area committees of Doranda and Jamshedpur failed to hold the statutory minimum number of meetings, viz., 12 in a year. The total number of meetings which proved abortive for want of quorum was 24 as against 41 in the preceding year. As in the previous year, the average percentage of official members present at meetings was less than 50 in 17 municipalities, the lowest percentages being in Bihar (18), Arrah (18), Jamshedpur notified area committee (12), Roserah (10) and Gaya (7). As officials are appointed with a view to serve as technical experts to advise municipalities in matters relating to education, public health, public works, etc. Government would emphasise the importance of their regular attendance at meetings of municipal boards. The percentage of attendance of official members was satisfactory in the Jugsalai notified area committee (100) and in the municipalities of Sasaram (89), Jagdispur (88), Jamalpur (88), Daudnagar (83), Samastipur (78), Motihari (77) and Purnea (77). The average percentage of the attendance of non-official members at meetings of municipal boards was above 50 in 48 municipalities which was satisfactory. The highest percentage was in Madhupur (90), Roserah (85), Buxar (81), Chaibassa (81), Barh (80), Jamalpur (79), Colgong (78), Hazaribagh (78), Jagdispur (77), Muzaffarpur (77), Lalganj (77) and Forbesganj (77).

7. *Outdoor administration.*—The expenditure decreased under all heads of outdoor administration except "Public Safety" and "Public Instruction". The increase under "Public Safety" was mostly due to increased expenditure on lighting and was shared by all the Divisions.

Drainage arrangements were inadequate in the majority of municipalities in the Patna Division. The drainage scheme of the Patna City municipality from the Bakerganj Nala to the Training school was completed and began to function during the year under review. The Amlatola drainage extension scheme prepared by the Patna Administration Committee at an estimated cost of 53 could not be taken up for want of funds. A preliminary drainage scheme for the entire town of Gaya was prepared and a loan of 75 was sanctioned by Government during the year under report towards the cost of this scheme. In the Madhubani municipality new drains were constructed with the help of Government grants. The Khanua Nala at Chapra was cleared and the drains of the Lalganj municipality were thoroughly repaired. In Bhagalpur, Deoghar, Madhupur, Ranchi and Lohardaga new drains were constructed. In Chaibassa the pucca drains were improved.

The municipalities of Tikari, Daudnagar, Chapra, Darbhanga, and Madhubani recorded increased expenditure on water-supply, the extra money having been spent on improving the existing tube-wells and adding to their number. The Arrah waterworks at Bahiara is in need of reorganisation. The extension of water mains to certain roads, laying of public hydrants and construction of hydrant platforms account for the increase of expenditure under the head "water-supply" in the Bhagalpur municipality. In Monghyr the increase under the same head was due to the extension and re-arrangements of the distribution system and installation of new hydrants. In the Chota Nagpur

Division, expenditure under this head decreased in all municipalities except Chatra, Daltonganj and Chaibassa. The Hazaribagh municipality experiences difficulty every year in the matter of water-supply as all the wells dry up in the hot weather. The acute scarcity of drinking water during the year under review was met by a Government grant of Rs. 2,200 which was made to enable the municipality to make special arrangements. Piped water-supply seems to be a pressing need of the town but cannot be made available on account of the heavy cost involved which is beyond the present means of the municipality. The water-supply scheme of the Jugsalai notified area committee which was estimated to cost Rs. 1,44,000 was rejected by Government as being too ambitious. A scheme for water-supply at an estimated cost of Rs. 2,22,000 was prepared for the Chaibassa municipality which proposed to meet the cost by taking a loan.

Compared with the preceding year, there was a rise in expenditure under the head "conservancy" in the Patna Division and the increase was shared by the municipalities of Bihar, Dinapur Nizamat, Gaya, Tikari, Jagdispur and Sasaram. The fall in expenditure under this head in the Patna Administration Committee was due to the discontinuance of the services of the third conservancy lorry, reduction in the cost of the maintenance of bullocks and abolition of some posts of menials as a measure of retrenchment. In the Gaya municipality the large increase under this head is ascribed to the payment of arrear bills of the night-soil contractor, heavy expenditure on petrol and mobil oil for watering lorries and purchase of rubbish carts. The conservancy arrangements were not satisfactory in the municipalities in the Shahabad district. In the Tirhut Division the expenditure under this head decreased and the decrease was shared by the municipalities of Chapra, Muzaffarpur, Hajipur, Sitamarhi, Darbhanga, and Madhubani. The largest drop was in the Chapra municipality. In Bhagalpur Division too the expenditure under this head decreased and the decrease was marked in the Bhagalpur municipality due to there being less expenditure on capital works than in the preceding year. In the Chota Nagpur Division as a whole there was a slight fall in expenditure under this head.

The expenditure under the head "Epidemics" rose by 4. The increase was marked in the Bhagalpur and Tirhut Divisions; in the Patna Division there was a slight fall in expenditure under this head. Necessary steps were taken by the Bhabua and Sasaram municipalities to check the spread of cholera. A sum of Rs. 2,728 was spent on combating the outbreak of small-pox in the town of Muzaffarpur. Cholera broke out in the municipalities of Jamalpur, Purnea and Madhupur and prompt action was taken by the authorities concerned to stop the progress of the disease. In the Chota Nagpur Division there was an outbreak of cholera in the Giridih and Ranchi municipalities and timely measures were taken to check its progress.

The Patna Administration Committee continued to maintain a midwife. The Gaya municipality maintained six midwives against one in the preceding year. The Arrah municipality also maintained a midwife. A trained midwife was posted at Dinapur by the Patna Maternity and Child Welfare Society. The Chapra and Muzaffarpur municipalities contributed to the costs of the local maternity and child welfare centres. The Revelganj municipality employed a trained *dai*. The Monghyr municipality which used to pay an annual contribution of Rs. 100 to the Maternity and Child Welfare Centre stopped it, as the Administration Committee of the Child Welfare Centre did not accept the municipality's suggestion and appoint three municipal representatives on the committee. This action of the municipality was of doubtful propriety and it is hoped that the contribution would be restored in the interest of the rate payers. The Bhagalpur municipality spent Rs. 942 on maternity and child welfare during the year under report. The Purnea municipality appointed a midwife from 1st April 1938 and has taken up its scheme for maternity and child welfare work in right earnest. In the Chota Nagpur Division the Hazaribagh and Giridih municipalities have each appointed a qualified midwife. The Ranchi municipality has two midwives of its own and also makes an annual contribution of Rs. 500 to the local maternity and child welfare centre

The Doranda notified area committee spent Rs. 846 under this head. The Daltonganj municipality got one indigenous *dai* trained in the Sadr hospital for the convenience of the public. The Dhanbad municipality maintains a maternity and child welfare centre with a lady health visitor and a qualified *dai*, and is doing useful work. The lady visitor in charge of the King George V Memorial Maternity and Child Welfare Clinic maintained by the Jugsalai notified area committee attended delivery cases free of charge. In the Jamshedpur notified area a maternity and child welfare centre has been established at Sakchi by public subscription and is maintained by the Tata Iron and Steel Company.

8. *General.*—General elections were held in the municipalities of Bihar, Dinapur Nizamat, Arrah, Jagdispur, Buxar, Sasaram, Chapra, Revelganj, Siwan, Bettiah, Sitamarhi, Darbhanga, Madhubani, Samastipur, Monghyr, Kishanganj, Katihar, Deoghar, Sahibganj, Dumka, Madhupur, Daltonganj, Raghunathpur and Chakradharpur. The elections were contested in all these municipalities except in Samastipur, Katihar, Deoghar and Raghunathpur and in certain wards of the Chapra, Bettiah, Sitamarhi, Darbhanga and Madhubani municipalities. Candidates belonging to the Congress party were successful in most of the municipalities. Female voters took part in the elections to a certain extent but Muhammadan voters generally kept aloof. The general election of the Dhanbad municipality had to be postponed on account of certain irregularities in the preparation of the electoral rolls. Single-seated wards were introduced in the Bihar, Monghyr, Purnea and Dhanbad municipalities during the year under review.

The relations between the chairmen and the vice-chairmen were not cordial in Gaya and Tikari municipalities which hampered their administration. The administration of the municipalities of Bihar, Buxar, Barh, Ranchi and Daltonganj suffered from party faction. Cases of embezzlement were detected in the Arrah and Ranchi municipalities though the culprits could be prosecuted and convicted. There were certain cases of non-credit of municipal taxes realised by the collecting sarkars in the Motihari municipality and the offenders were suitably dealt with. The municipalities of Barh, Deoghar and Madhupur were released from supersession during the year under report, and the Monghyr municipality was released soon after the close of the year.

Government are, on the other hand, glad to note the instances reported by the Commissioners where individual municipalities have done good work deserving special mention. Considerable improvement, it is reported, has been made in the affairs of the Deoghar municipality. The clearance and re-excavation of the Shivaganga tank was in progress and electric lights were provided on the main roads of the town. In the Dumka municipality the new municipal board is reported to have made a good start. The Jamalpur municipality worked satisfactorily. In the Bhagalpur municipality the collection of the main taxes showed signs of improvement. The administration of the Katihar municipality is reported to have been sound. The collection of taxes by the Sahibganj municipality was satisfactory and its executives are reported to be keen on effecting all possible improvements. The working of the municipalities of Hajipur, Lalganj, Roserah, Sitamarhi and Samastipur and of the notified area committee of Dumra was satisfactory.

Government regret to observe however that with the exception of the comparatively few instances mentioned above, municipal administration in general continued to be inefficient and unsatisfactory. It is unnecessary to recount in detail the failings of individual municipalities reported by Commissioners but the main causes of municipal mal-administration appear to be reluctance of the municipal commissioners to levy adequate taxation, their failure to collect taxes promptly and to take coercive measures prescribed by the law where necessary, failure on the part of executives to exercise proper supervision and control, prevalence of personal feuds and party factions among the commissioners and their unwillingness to profit by the advice given by the inspecting officers of Government from time to time. Until these

defects are removed and a proper sense of civic responsibility is developed both among the commissioners and the rate-payers, there is little prospect of a radical improvement in the present unsatisfactory standard of municipal administration. The comparatively better conditions which obtain in a few well run municipalities in the province are capable of achievement by others if only the prevailing defects are resolutely tackled and there is sincere desire to make municipal administration a success.

Government sanctioned during the year under review an aggregate grant of Rs. 1,21,000 to the municipalities and notified area committees out of the proceeds of the motor vehicles taxation for the maintenance of roads and of Rs. 56,000 for certain minor schemes for the improvement of drainage, water-supply, etc. Besides these a grant of Rs. 50,000 was made to the Monghyr municipality for the town improvement scheme. A loan of Rs. 75,000 was sanctioned to the Gaya municipality for its drainage scheme and of Rs. 22,000 to the Bhagalpur municipality for the extension of the water mains.

In conclusion Government record with pleasure their appreciation of the good work done by the executives of those municipalities whose administration was satisfactory. Their thanks are also due to the local officers for the interest taken by them in the working of municipalities.

By order of the Government of Bihar,

B. C. MUKHARJI,

Secretary to Government.

MEMO. NO. 1191-L. S.-G.

Patna, the 7th March 1941.

COPY forwarded to all Commissioners of Divisions, for information. Additional copies for distribution to District and Subdivisional Officers and to municipalities will be supplied direct by the Press.

By order of the Governor of Bihar,

L. K. JHA,

Under-Secretary to Government.

MEMO. NO. 1191-L. S.-G.

Patna, the 7th March 1941.

COPY forwarded to the $\frac{\text{Political}}{\text{Education}}$ Department, for information.

By order of the Governor of Bihar,

L. K. JHA,

Under-Secretary to Government.

MEMO. NO. 1191-L. S.-G.

Patna, the 7th March 1941.

COPY forwarded to the Accountant-General, Bihar, for information.

By order of the Governor of Bihar,

L. K. JHA,

Under-Secretary to Government.

MEMO. NO. 1191-L. S.-G.

Patna, the 7th March 1941.

COPY forwarded to the Director of Public Instruction, Bihar, for information.

By order of the Governor of Bihar,

L. K. JHA,

Under-Secretary to Government.

MEMO. NO. 1191-L. S.-G.

Patna, the 7th March 1941.

COPY forwarded to the Inspector-General of Civil Hospitals, Bihar, for information.

By order of the Governor of Bihar,

L. K. JHA,

Under-Secretary to Government.

MEMO. NO. 1191-L. S.-G.

Patna, the 7th March 1941.

COPY forwarded to the $\frac{\text{Director of Public Health}}{\text{Special Officer incharge, Public Health, Engineering Department}}$, Bihar, for information.

By order of the Governor of Bihar,

L. K. JHA,

Under-Secretary to Government.

MEMO. NO. 1191-L. S.-G.

Patna, the 7th March 1941.

COPY forwarded to the Examiner of Local Accounts, Bihar, for information.

By order of the Governor of Bihar,

L. K. JHA,

Under-Secretary to Government.

FORM No. I.

Statement showing the constitution of the municipalities in Patna Division during the year 1938-39.

FORM NO. I.

Statement showing the constitution of the municipalities in Patna during the year 1938-39.

Name of division and districts.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members of committee. *Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
PATNA DIVISION.																
Patna ..	1	Patna City ...	Bihar and Orissa Municipal Act VII of 1922.	145,432	1	...	...	...	1	7	32	40	1	39	...	
	2	Barh ...		9,750	1	...	...	...	...	2	8	10	...	10	...	
	3	Bihar ...		46,904	1	...	...	...	...	4	16	20	...	20	...	
	4	Dinapur Nizamat.		24,221	1	...	...	...	...	4	16	20	...	20	...	
	5	Khagaul ...		7,412	1	..	...	...	...	2	9	11	2	9	1	
	6	Patna Administration Committee.	Patna Administration Committee Act I of 1925.	14,258	...	...	...	1	...	9	...	9	6	3	1	
			Total ...	248,067	5	...	...	1	1	28	81	110	9	101	2	
Gaya	7	Gaya ...	Bihar and Orissa Municipal Act VII of 1922.	88,005	1	...	...	...	...	5	21	26	1	25	...	
	8	Tikari ...		5,481	1	...	...	...	...	3	12	15	...	15	...	
	9	Daudnagar ...		11,699	1	...	...	...	1	2	12	15	1	14	...	
			Total ...	105,185	3	...	...	...	1	10	45	56	2	54	...	
Shahabad ...	10	Arrah ...	Bihar and Orissa Municipal Act VII of 1922.	48,922	1	...	...	...	...	6	24	30	...	30	...	
	11	Jagdispur ...		9,661	1	...	...	...	...	2	8	10	...	10	...	
	12	Buxar ...		13,449	1	...	...	...	...	2	8	10	1	9	...	
	13	Dumraon ...		14,421	1	...	...	...	...	2	8	10	...	10	...	
	14	Bhabua ...		6,002	1	...	...	...	...	3	8	11	...	11	...	
	15	Sasaram ...		25,175	1	...	...	...	...	5	20	25	...	25	...	
			Total ...	117,630	6	...	...	...	...	20	76	96	1	95	...	
			Grand total ...	470,882	14	...	...	1	2	58	202	262	12	250		

FORM NO. I—*contd.*

Name of division and districts.	Serial number of municipality.	Name of municipality and notified area committees.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members of committee. *Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
TIRHUT DIVISION.																
Saran ...	16	Chapra ...	Bihar and Orissa Municipal Act VII of 1922.	47,448	1	...	...	...	2	3	20	25	2	23	...	25
	17	Revelganj ...		8,812	1	...	...	...	...	2	8	10	...	10	...	10
	18	Siwan ...		14,217	1	...	...	...	...	2	10	12	...	12	...	12
			Total ...	70,477	3	...	...	...	2	7	38	47	2	45	...	47
Champaran ...	19	Motihari ...	Bihar and Orissa Municipal Act VII of 1922.	17,545	1	...	...	...	...	4	16	20	1	19	1	19
	20	Bettiah ...		27,941	1	...	...	...	2	2	16	20	2	18	...	20
	21	Luathaha Notified Area Committee.		928	...	...	...	1	4	...	...	4	4	...	1	3
			Total ...	46,414	2	...	...	1	6	6	32	44	7	37	2	42
Muzaffarpur ..	22	Muzaffarpur...	Bihar and Orissa Municipal Act VII of 1922.	42,812	1	...	...	...	...	6	24	30	...	30	...	30
	23	Hajipur ...		19,299	1	...	...	...	...	3	12	15	...	15	...	15
	24	Lalganj ...		9,192	1	...	...	...	2	...	8	10	2	8	...	10
	25	Sitamarhi ...		10,701	1	...	...	...	...	3	12	15	...	15	...	15
	26	Dumra Notified Area Committee.		1,000	...	...	...	1	4	4	...	8	4	4	...	8
			Total ...	83,004	4	...	...	1	6	16	56	78	6	72	...	78
Darbhanga ...	27	Darbhanga ...	Bihar and Orissa Municipal Act VII of 1922.	60,676	1	...	...	...	1	5	24	30	1	29	...	30
	28	Madhubani ...		18,789	...	...	1	...	1	2	12	15	1	14	...	15
	29	Rosera ...		8,869	1	...	...	...	1	2	13	15	1	14	...	15
	30	Samastipur ...		9,891	1	...	...	...	1	2	13	15	1	14	...	15
			Total ...	98,225	3	...	1	...	4	11	60	75	4	71	...	75
			Divisional total ...	298,120	12	...	1	2	18	40	186	244	19	225	3	242

FORM No. I—*contd.*

Name of division and districts.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members of committee. *Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
BHAGALPUR DIVISION.																
Monghyr ...	31	Monghyr ...	Bihar and Orissa Municipal Act of 1922.	52,863	Under supersession											
	32	Jamalpur ...		30,346	...	...	...	1	4	6	10	20	7	13	6	14
			Total ...	83,209	...	...	...	1	4	6	10	20	7	13	6	14
Bhagalpur ...	33	Bhagalpur ...	Bihar and Orissa Municipal Act of 1922.	83,847	...	...	1	...	1	4	20	25	1	24	...	25
	34	Colgong ...		5,233	1	...	...	...	...	2	8	10	...	10	...	10
			Total ...	89,080	1	...	1	...	1	6	28	35	1	34	...	35
Purnea ...	35	Purnea ...	Bihar and Orissa Municipal Act of 1922.	15,474	1	...	...	...	1	4	20	25	1	24	2	23
	36	Kishanganj ...		8,946	1	...	...	...	1	2	12	15	1	14	...	15
	37	Katihar ...		15,864	1	...	...	...	...	3	12	15	...	15	...	15
	38	Forbesganj ...		5,939	...	...	1	...	...	2	8	10	...	10	...	10
			Total ...	46,223	3	...	1	...	2	11	52	65	2	63	2	63
Santal Parganas ...	39	Deoghar* ...	Bihar and Orissa Municipal Act of 1922.	14,217	1	...	...	...	1	2	12	15	1	14	...	15
	40	Sahibganj ...		15,863	1	...	...	...	1	1	8	10	1	9	1	9
	41	Dumka ...		9,471	1	...	...	...	...	3	12	15	...	15	...	15
	42	Madhupur† ...		8,965	1	...	...	...	...	2	10	12	1	11	...	12
			Total ...	48,536	4	...	...	...	2	8	42	53	3	49	1	51
			Divisional Total ...	267,048	8	...	2	1	9	31	132	172	13	159	9	163

* This Board took over charge of the municipality from 1st July 1938 after supersession.
† This municipality was released from supersession in the afternoon of 15th March 1933.

FORM No. I—*concld.*

Name of division and districts.	Serial number of municipality.	Name of municipality and notified area committee.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members of committee. *Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
CHOTA NAGPUR DIVISION.																
Hazaribagh ...	43	Hazaribagh ...	Bihar and Orissa Municipal Act VII of 1922.	20,977	1	...	...	...	...	4	16	20	...	20	...	20
	44	Chatra ...		8,758	1	...	...	...	1	2	12	15	1	14	...	15
	45	Giridih ...		21,122	1	...	...	...	...	4	16	20	...	20	...	20
			Total ...	50,857	3	...	...	...	1	10	44	55	1	54	...	55
Ranchi ...	46	Ranchi ...	Bihar and Orissa Municipal Act VII of 1922.	50,517	1	...	...	...	1	4	20	25	1	24	1	24
	47	Lohardaga ...		7,577	1	...	...	...	...	2	8	10	...	10	...	10
	48	Doranda N. A. C.		6,721	...	...	...	1	3	7	...	10	7	3	1	9
			Total ...	64,815	2	...	...	1	4	13	28	45	8	37	2	43
Palamau ...	49	Daltonganj ...	Bihar and Orissa Municipal Act VII of 1922.	12,040	1	...	...	...	...	3	12	15	...	15	...	15
			Total ...	12,040	1	...	...	...	...	3	12	15	...	15	...	15
Manbhum ...	50	Purulia ...	Bihar and Orissa Municipal Act VII of 1922.	25,974	1	...	...	...	...	4	16	20	1	19	...	20
	51	Jhalda ...		6,924	1	...	...	...	1	1	8	10	1	9	...	10
	52	Raghunathpur		7,139	1	...	...	...	...	3	12	15	...	15	...	15
	53	Dhanbad ...		21,020	1	...	...	...	1	3	16	20	4	16	...	20
			Total ...	61,057	4	...	...	...	2	11	52	65	6	59	...	65
Singhbhum ...	54	Chaibassa ...	Bihar and Orissa Municipal Act VII of 1922.	10,785	1	...	...	...	1	2	12+1*	15+1*	1	14+1*	...	15+1*
	55	Chakradharpur		7,153	1	...	...	...	...	2	8	10	...	10	...	10
	56	Jugsalai N.A.C.		8,721	...	...	...	1	2	7	...	9	2	7	1	8
	57	Jamshedpur N. A. C.		83,738	...	...	1	...	1	10	...	11	1	10	3	8
			Total ...	1,10,402	2	...	1	1	4	21	20	45	4	41	4	41
			Divisional Total ...	2,99,171	12	...	1	2	11	58	156	225	19	206	6	219
			Grand Total for 1938-39	13,35,221	46	...	3	6	40	187	676	903	63	840	19	884
			Grand Total for 1936-37	13,35,073	48	...	3	5	58	164	629	871	93	778	25	846

* Chairman elected from outside the number of Commissioners.

[Patna Division.]

FORM No. IA.

Statement showing the number of meetings held and average percentage of members present at each meeting of the municipalities in Bihar during the year 1938-39.

Name of division and district.	Serial number of municipality.	Name of municipality.	Total number of meetings held including those specified in columns 5 and 6.	Number of meetings out of the total in column 4 which proved abortive for want of a quorum.	Number of meetings out of the total in column 4 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10
PATNA DIVISION.									
Patna ...	1	Patna City ...	48	...	23	52·27	59·38	59·43	
	2	Barh	18	...	1	...	80	80	
	3	Bihar	12	2	2	18·75	33·	30·6	
	4	Dinapur Nizamat ...	14	...	1	28·57	47·9	47·0	
	5	Khagaul	28	...	2	44·64	71·42	66·55	
	6	Patna Administration Committee.	12	...	...	34·16	20·00	54 16	
		Total ...	132	2	29	...	...	...	
Gaya ...	7	Gaya	42	...	11	7·3	50·5	48·0	
	8	Tikari	16	...	...	...	74·1	74·1	
	9	Daudnagar ...	18	...	...	63·3	59·5	61·1	
		Total ...	76	...	11	...	...	...	
Shahabad ...	10	Arrah	25	...	4	18·6	55·11	51·	
	11	Jagdishpur ...	17	1	2	88·2	77·7	70·4	
	12	Buxar	8	...	...	50·0	81·2	77·7	
	13	Dumraon	20	...	1	...	66·9	66·9	
	14	Bhabhua	32	1	10	...	62·5	62·5	
	15	Sasaram	26	1	3	60·7	47·2	45·3	
		Total ...	128	3	20	...	...	...	
		Divisional total ...	336	5	60	...	...	...	

[Tirhut Division.]

FORM No. IA—*contd.*

Name of Division and district.	Serial number of municipality.	Name of municipality.	Total number of meetings held including those specified in columns 5 and 6.	Number of meetings out of the total in column 4 which proved abortive for want of a quorum.	Number of meetings out of the total in column 4 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10
TIRHUT DIVISION.									
Saran ...	16	Chapra	28	...	3	62·5	58·13	59·7	
	17	Revelganj... ...	16	1	1	67·9	64·4	65·0	
	18	Siwan	18	...	2	...	72·8	72·8	
		Total ...	62	1	6	...	...	...	
Champaran ...	10	Motihari	22	...	3	77·27	70·09	70·45	
	20	Bettiah	28	2	7	7·14	56·39	53·75	
	21	Luathaha Notified Area Committee.	10	1	...	72·5	...	72·5	
		Total ...	60	3	10	...	...	...	
Muzaffarpur ...	22	Muzaffarpur ...	21	...	7	...	77·72	77·72	
	23	Hajipur	23	1	1	...	56·23	56·23	
	24	Lalganj	9	...	...	66·66	77·77	72·5	
	25	Sitamarhi	16	...	...	...	62	62	
	26	Dumra Notified Area Committte.	10	...	...	35	...	61·25	
		Total ...	79	1	8	...	...	...	
Darbhanga ...	27	Darbhanga ...	26	...	4	38·4	48·8	48.4	
	28	Madhubani ...	33	...	3	51·5	68·2	67·2	
	29	Roserah	13	1	...	10·6	85·4	75	
	30	Samastipur ...	28	2	1	78·57	60·23	61·38	
		Total ...	100	3	7	...	...	...	
		Divisional total for 1938-39.	301	8	31	...	...	...	

[Bhagalpur Division.]

FORM No. IA—*contd.*

Name of division and district.	Serial number of municipality.	Name of municipality.	Total number of meetings held including those specified in columns 5 and 6.	Number of meetings out of the total in column 4 which proved abortive for want of a quorum.	Number of meetings out of the total in column 4 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10
BHAGALPUR DIVISION.									
Monghyr ...	31	Monghyr(a) ...	...	Under	supersession.		...	...	
	32	Jamalpur ...	14	...	...	88 7	79·1	82·5	
		Total ...	14	...	...	...	...	...	
Bhagalpur ...	33	Bhagalpur ...	23	...	2	65·2	65·2	62·6	
	34	Colgong ...	16	...	1	...	78·12	78·12	
		Total ...	39	...	3	...	...	...	
Purnea ...	35	Purnea	18	...	...	77·7	63·49	64·07	
	36	Kishanganj ...	16	1	2	56·2	5·26	52·9	
	37	Katihar ...	26	2	1	...	70·25	70·25	
	38	Forbesganj ...	20	1	...	...	77·00	77·00	
		Total ...	80	4	3	...	...	...	
Santal Parganas	39	Deoghar ...	13	...	...	46·15	64 28	63·59	
	40	Sahibganj ...	20	...	2	61·29	70·88	69·41	
	41	Dumka ...	30	2	8	...	63·4	63 4	
	42	Madhupur ...	3	...	...	66·6	90·0	88·8	
		Total ...	66	2	10	...	...	...	
		Divisional total ...	199	6	16	...	...	...	

[Chota Nagpur Division.]

FORM No. IA—*concld.*

Name of division and district.	Serial number of municipality.	Name of municipality.	Total number of meetings held including those specified in columns 5 and 6.	Number of meetings out of the total in column 4 which proved abortive for want of a quorum.	Number of meetings out of the total in column 4 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10
CHOTA NAGPUR DIVISION.									
Hazaribagh ...	43	Hazaribagh ...	27	3	3	...	78·1	78·1	
	44	Chatra	18	...	...	37·5	72·3	70	
	45	Giridih	21	...	...	...	69·38	69·38	
		Total ...	66	3	3	...	...	...	
Ranchi ...	46	Ranchi	27	...	2	40·7	56·01	55·4	
	47	Lohardaga ...	23	...	1	...	63·6	63·6	
	48	Doranda N. A. C. ...	9	...	...	50·7	57·1	52·4	
		Total ...	59	...	3	...	...	...	
Palamau ...	49	Daltonganj ...	16	...	3	33·33	67·50	66·66	
		Total ...	16	...	3	...	...	...	
Manbhum ...	50	Purulia	20	...	1	65	68·5	68·5	
	51	Jhalda	18	1	...	72·2	71·48	71·66	
	52	Raghunathpur ...	16	...	...	...	73·23	73·33	
	53	Dhanbad	19	1	...	38·1	54·8	51·3	
		Total ...	73	2	1	...	...	...	
Singhbhum ...	54	Chaibassa	15	...	3	46·6	81·8	76·6	
	55	Chakradharpur ...	16	...	...	...	73·12	73·12	
	56	Jugsalai N. A. C. ...	11	...	...	100%	67·6	77·2	
	57	Jamshedpur N. A. C. ...	8	...	...	12·5	70	64·7	
		Total ...	50	...	3	...	...	...	
		Divisional total for 1938-39.	264	5	13	...	...	...	
		Grand total for 1938-39	1,100	24	114	...	...	...	
		Grand total for 1937-38	1,003	41	84	...	...	...	

FORM NO. II—*Statement showing the income of the municipali* ... *Bihar during the year ending 31st March 1939*

Name of division and district.	Serial number of the municipality.	Name of the municipality.	Balance in hand at the close of last year.	Tax on holdings.	Tax on vehicles, horses and other animals.	Water tax.	Lighting tax.	Latrine tax.	Drainage tax.	Tax on persons.	Other taxes.
1	2	3	4	5	6	7	8	9	10	11	12
PATNA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna ...	1	Patna City Municipality.	2,81,427	2,29,394	1,647	1,20,940	...	1,35,643	...	...	...
	2	Barh	2,692	880	113	...	...	3,068	...	7,218	20
	3	Bihar	1,101	2,038	840	...	...	11,673	...	18,212	...
	4	Dinapore Nizamat ...	1,523	13,202	2,905	...	...	7,088	...	...	10
	5	Khagaul	1,192	20,322	...	...	...	...	...	...	...
	6	Patna Administration Committee.	66,440	62,174	...	52,648	...	56,300	...	...	...
		Total ...	3,54,375	3,28,010	5,505	1,73,588	...	2,13,772	...	25,430	30
Gaya	7	Gaya	27,323	83,975	1,299	57,507	...	67,407	...	...	...
	8	Tikari	3,541	3,828	103	...	...	551	...	...	5
	9	Daudnagar ...	2,076	520	80	...	...	...	...	3,305	150
		Total ...	32,940	88,323	1,482	57,507	...	67,958	...	3,305	155
Shahabad ...	10	Arrah	13,946	42,241	3,172	34,580	...	19,738	...	...	...
	11	Jagdishpur ...	545	138	...	...	...	...	...	3,306	28
	12	Buxar	64	1,212	534	...	...	4,049	...	5,570	21
	13	Dumraon	1,332	207	280	...	...	...	...	8,537	...
	14	Bhabua	1,538	691	...	...	...	5	...	4,060	...
	15	Sasaram	16,388	2,145	38	...	...	...	..	9,695	8
		Total ...	32,813	46,634	4,024	34,580	...	23,792	...	31,168	57
		Divisional total ...	4,20,128	4,62,967	11,011	2,65,675	...	3,05,522	...	59,903	242

Name of the municipality.	Cart registration fees.	Public vehicles registration fees.	Platform license fees.	License fees on dangerous and offensive trades.	Other fees.	Total.	From pounds.	From ferries.	Petroleum fees under Indian Petroleum Act.	Vaccination fees.	Total.		Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
	Municipal registration, license and other fees.						Realizations, under Special Acts.								
3	14	15	16	17	18	19	20	21	22	23	24		65	66	67
PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Patna City Municipality.	4,667	12,860	5,182	6,305	63	29,137	1,503	13,995	51	172	15,721	,803	3 5 7	4 6 4	
Barh	1,518	836	158	321	...	2,833	560	900	67	37	1,564	3,265	1 2 6	1 15 1	
Bihar	2,366	...	287	1,982	59	4,694	506	...	67	86	679	,784	0 11 2	0 15 6	
Dinapore Nizamat	4,137	...	...	1,083	8	5,228	132	...	28	43	203	,035	0 15 3	1 6 9	
Khagaul	1,140	459	...	350	...	1,949	240	...	24	10	274	,179	2 11 10	3 8 3	
Patna Administration Committee.	1,427	789	...	...	317	2,533	170	...	...	...	170	,435	12 0 0	14 11 0	
Total	5,255	14,944	5,627	10,101	447	46,374	3,111	14,895	257	348	18,611	,500	3 0 1	3 14 9	
Gaya	1,073	8,393	4,028	3,747	1,420	28,661	1,172	...	...	118	1,290	,994	2 6 2	3 5 10	
Tikari	1,925	..	...	272	...	3,197	218	...	...	10	228	,765	0 13 1	1 8 5	
Daudnagar	673	...	...	511	...	1,184	182	1,262	...	8	1,452	,317	0 5 6	0 15 7	
Total	,671	8,393	4,028	4,530	1,420	33,042	1,572	1,262	...	136	2,970	,076	2 1 3	3 0 1	
Arrah	,628	...	4,760	722	43	10,153	450	...	300	81	831	,649	3 0 7	2 13 5	
Jagdishpur	,220	...	...	181	...	3,410	152	...	...	20	172	835	0 5 9	0 14 5	
Buxar	,211	...	266	713	...	3,190	201	...	...	86	287	494	0 13 7	1 7 2	
Dumraon	,048	649	452	304	24	3,477	152	...	57	108	317	,078	0 10 0	1 3 9	
Bhabua	,101	160	35	245	...	1,541	263	...	...	8	271	415	0 12 8	1 7 3	
Sasaram	,883	162	124	663	...	3,832	667	...	...	10	677	136	0 7 7	1 4 4	
Total	100	971	5,637	2,828	67	25,603	1,885	...	357	313	2,555	307	1 3 1	1 14 7	
Divisional total	026	24,308	15,292	17,459	1,934	1,04,019	6,568	16,157	614	797	24,136	83	2 5 6	3 3 5	

... Bihar during the year ending 31st March 1939.

Name of division and district.	Serial number of the municipality.	Name of the municipality.	Revenue derived from municipal property and powers apart from taxation. — Rents of lands, houses, *serais* [rest-houses], dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary). — Income from burning-ghats and burial-grounds.	Sale of night-soil, etc.
1	2	3	25	26	27	28	29	30	31	32	33
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.											
Patna	1	Patna City Municipality.	3,087	5,300	355	3,326	...	5,722	...	...	...
	2	Barh ...	...	...	...	...	...	182	...	...	...
	3	Bihar ...	62	...	20	...	...	696	...	...	...
	4	Dinapore Nizamat	159	73	...	...	...	...	...	...	...
	5	Khagaul ...	...	...	...	...	...	467	...	...	...
	6	Patna Administration Committee.	3,237	600	...	2,306	467	15,589	...	...	...
		Total	6,545	5,973	375	5,532	467	22,656	...	...	...
Gaya ...	7	Gaya ...	5,716	3,250	...	...	25,590	...	...	...	...
	8	Tikari ...	388	44	...	...	...	...	...	...	...
	9	Daudnagar	...	37	...	...	...	89	...	...	...
		Total	6,104	2,331	...	...	25,590	89	...	...	...
Shahabad	10	Arrah ...	248	371	...	...	...	7,542	...	...	...
	11	Jagdishpur	..	...	...	...	...	276	...	...	...
	12	Buxar ...	14	...	...	...	...	348	...	...	...
	13	Dumraon ...	...	...	10	...	...	130	...	...	...
	14	Bhabua ...	366	144	140	133	...	138	...	...	...
	15	Sasaram ...	683	...	100	...	...	9,397	...	...	...
		Total	1,311	515	250	133	...	17,831	...	...	...
		Divisional total	13,960	8,819	625	5,665	26,057	40,576	...	...	...

Name of division and district.	Serial number of the municipality.	Name of the municipality.	Revenue derived from municipal property and powers apart from taxation—concld. — Fines under Municipal and other Acts.	Interest on investments. — For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	Grants and contributions (for general and special purposes). From Government. — For general purposes.	For educational purposes.	For medical purposes.	Total receipts, including opening balance.	Incidence of taxation (column 13) per head of population.	Incidence of income (column 64) per head of population.	Remarks.
1	2	3	35	36	37	38	39	40	41	42	43	64	65	66	67
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
PATNA DIVISION.															
Patna	1	Patna City Municipality.	7,031	...	...	...	...	25,983	49,434	18,138	2,978	9,45,803	3 5 7	4 6 6	
	2	Barh ...	101	...	...	...	...	283	1,486	1,241	...	33,265	1 2 6	1 15 1	
	3	Bihar ...	321	...	...	...	...	1,099	2,210	2,671	...	46,784	0 11 2	0 15 6	
	4	Dinapore Nizamat	71	358	...	...	...	708	1,848	2,889	...	36,035	0 15 3	1 6 9	
	5	Khagaul ...	237	...	...	...	...	740	1,205	973	...	28,179	2 11 10	3 8 3	
	6	Patna Administration Committee.	704	...	...	...	...	31,236	...	3,592	...	2,79,435	12 0 0	14 11 0	
		Total	8,465	358	...	...	...	59,999	56,183	29,504	2,978	3,58,500	3 0 1	3 14 9	
Gaya ...	7	Gaya ...	1,346	...	..	...	...	34,902	5,668	9,605	...	4,22,994	2 6 2	3 5 10	
	8	Tikari ...	6	...	...	...	...	438	...	537	...	13,765	0 13 1	1 8 5	
	9	Daudnagar	41	..	...	...	...	167	2,350	2,095	...	14,317	0 5 6	0 15 7	
		Total	1,393	...	...	...	...	35,507	8,018	12,237	...	4,51,076	2 1 3	3 0 1	
Shahabad	10	Arrah ...	985	...	...	...	...	9,146	11,037	5,827	...	1,74,649	2 0 7	2 13 5	
	11	Jagdishpur	..	...	...	...	...	303	350	1,008	...	9,835	0 5 9	0 14 5	
	12	Buxar ...	125	...	...	...	...	523	1,436	1,291	...	19,494	0 13 7	1 7 2	
	13	Dumraon ...	141	...	...	...	...	328	1,436	1,530	...	19,078	0 10 0	1 2 9	
	14	Bhabua ...	62	...	...	...	...	983	350	628	...	10,416	0 12 8	1 7 3	
	15	Sasaram ...	372	...	...	...	...	10,552	1,798	2,760	...	51,156	0 7 7	1 4 4	
		Total	1,685	...	...	...	...	21,835	16,407	13,034	...	84,607	1 3 1	1 14 7	
		Divisional total	1,543	358	...	...	...	1,17,341	80,608	54,775	2,978	94,183	2 5 6	3 3 5	

10(b)

Form No. II.—Statement showing the income of ... Bihar during the year ending 31st March 1939.

Name of division and district.	Serial number of the municipality.	Name of the municipality.	Grants and contributions (for general and special purposes)—concld. From local funds. For general purposes.	For educational purposes.	For medical purposes.	From other sources. For general purposes.	For educational purposes.	For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Other items.
1	2	3	44	45	46	47	48	49	50	51	52
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.											
Patna ...	1	Patna City Municipality.	...	...	...	...	...	...	70,545	581	9,850
	2	Barh ...	...	...	...	...	...	...	2,727	...	257
	3	Bihar ...	...	...	...	...	...	...	4,881	...	1,362
	4	Dinapore Nizamat	...	...	...	...	...	...	4,737	...	358
	5	Khagaul ...	...	...	...	...	...	..	2,178	1	596
	6	Patna Administration Committee.	...	...	...	...	...	...	3,592	129	683
		Total	...	...	...	...	...	...	88,660	711	13,106
Gaya ...	7	Gaya ...	...	...	...	...	...	...	15,273	...	6,000
	8	Tikari ...	350	...	...	...	...	...	887	...	135
	9	Daudnagar	...	...	...	...	...	...	4,445	...	144
		Total	350	...	...	...	...	..	20,605	...	6,279
Shahabad ...	10	Arrah ...	...	...	...	...	...	...	16,864	51	2,306
	11	Jagdishpur	...	...	...	...	...	...	1,358	...	11
	12	Buxar ...	...	...	...	...	...	...	2,727	...	1,317
	13	Dumraon ...	...	...	...	...	...	...	2,956	...	801
	14	Bhabua ...	...	...	...	...	...	...	978	...	198
	15	Sasaram ...	...	...	...	...	...	...	4,558	300	127
		Total	...	...	...	...	...	...	29,441	351	4,760
		Divisional total	350	...	...	...	...	...	1,38,706	1,062	24,145

Name of the municipality.	Total income of the year, excluding opening balance.	Extraordinary and debt. Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Raised in open market.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
3	54	55	56	57	58	59	60	61	62	63	64	65	66	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Patna City Municipality.	,39,391	...	...	...	...	...	15,098	9,886	24,984	6,64,375	9,45,802	3 5 7	4 6 4	
Barh	18,963	...	...	...	...	...	610	...	610	19,573	22,265	1 2 6	1 15 1	
Bihar	45,478	...	...	...	...	...	205	...	205	45,683	46,784	0 11 2	0 15 6	
Dinapore Nizamat	34,439	...	...	...	...	...	...	73	73	34,512	36,035	0 15 3	1 6 9	
Khagaul	26,060	...	...	...	...	...	250	677	927	26,987	28,179	2 11 10	2 8 3	
Patna Administration Committee.	,09,465	...	...	...	...	...	207	3,323	3,530	2,12,995	2,79,435	12 0 0	14 11 0	
Total	73,796	...	...	...	...	...	16,370	13,959	30,329	10,04,125	13,58,500	3 0 1	3 14 9	
Gaya	96,314	...	75,000	...	...	...	11,380	12,977	99,357	3,95,671	4,22,994	2 6 2	3 5 10	
Tikari	8,372	...	...	...	...	...	1,427	425	1,852	10,224	13,765	0 13 1	1 8 5	
Daudnagar	11,447	...	...	...	...	...	665	129	794	12,241	14,317	0 5 6	0 15 7	
Total	16,133	...	75,000	...	...	...	13,472	13,531	1,02,003	4,81,136	4,51,076	2 1 3	3 0 1	
Arrah	39,082	...	...	...	...	...	7,018	14,603	21,621	1,60,703	1,74,649	2 0 7	2 13 5	
Jagdishpur	8,726	...	...	...	...	...	450	114	564	9,290	9,835	0 5 9	0 14 5	
Buxar	19,430	...	...	...	..	...	...	...	...	19,430	19,494	0 13 7	1 7 2	
Dumraon	16,903	...	...	...	...	25	695	123	843	17,746	19,078	0 10 0	1 2 9	
Bhabua	8,727	...	...	...	...	...	150	...	150	8,877	10,415	0 12 8	1 7 3	
Sasaram	31,932	...	...	...	...	...	3,151	665	3,816	35,748	51,136	0 7 7	1 4 4	
Total	4,800	...	...	...	...	25	11,464	15,505	26,994	2,51,794	2,84,607	1 3 1	1 14 7	
Divisional total	4,729	...	75,000	...	...	25	41,306	42,995	1,59,326	16,74,055	20,94,183	2 5 6	3 3 5	

FORM No. II.—*Statement showing the income of the municip*[illegible]

Name of division and district.	Serial number of the municipality.	Name of the municipality.	Balance in hand at the close of last year.	Tax on holdings.	Tax on vehicles, horses and other animals.	Water tax.	Lighting tax.	Latrine tax.	Drainage tax.	Tax on persons.	Other taxes.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TIRHUT DIVISION.											
Saran ...	16	Chapra	34,314	42,940	111	...	...	16,888	...	...	40
	17	Revelganj... ...	4,514	2,921	...	...	...	934	...	...	...
	18	Siwan	7,218	13,790	90	...	...	5,704	...	...	18
		Total ...	46,046	59,660	201	...	...	23,526	...	...	58
Champaran ...	19	Motihari	8,055	14,704	68	...	...	5,753	...	...	...
	20	Bettiah	3,585	25,675	996	...	...	10,409	...	...	...
	21	Luathaha notified area committee.	(a)2,035	5,898	...	...	...	1,260	...	...	...
		Total ...	13,675	46,277	1,064	...	...	17,422	...	...	...
Muzaffarpur ...	22	Muzaffarpur ...	33,974	51,142	2,188	41,374	...	28,880	...	...	...
	23	Hajipur	7.817	12,872	52	...	...	7,307	...	...	...
	24	Lalganj	1,037	5,111	40	...	...	2,057	...	...	...
	25	Sitamarhi... ...	10,077	7,968	92	...	...	3,528	...	...	...
	26	Dumra notified area committee.	1,204	2,433	...	...	...	786	...	...	...
		Total ...	54,109	79,556	2,372	41,374	...	42,558	...	...	...
Darbhanga ...	27	Darbhanga ...	(b) 86,833	23,818	843	...	...	30,572	...	26,493	[illegible]
	28	Madhubani ...	58,443	2,512	262	...	...	6,740	...	6,717	[illegible]
	29	Roserah	628	250	90	...	...	1,200	...	4,636	[illegible]
	30	Samastipur ...	2,666	3,318	157	...	...	7,477	...	4,978	[illegible]
		Total ...	1,48,580	29,898	1,352	...	...	45,989	...	42,824	[illegible]
		Divisional total ...	2,62,390	2,15,391	4,989	41,374	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Name of the municipality.	Municipal registration, license and other fees. Cart registration fees.	Public vehicles registration fees.	Platform license fees.	License fees on dangerous and offensive trades.	Other fees.	Total.	Realization under Special Acts. From pounds.	From ferries.	Petroleum fees under Indian Petroleum Act.	Vaccination fees.	Total.	Incidence of taxation (column [illegible]) per head of population.	Incidence of income (column 64) per head of population.	Remarks.
	14	15	16	17	18	19	20	21	22	23	24	65	66	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	a. p.	Rs. a. p.	
Chapra	2,791	1,714	547	1,205	120	6,377	396	4,000	...	60	4,456	4 8	3 1 11	
Revelganj	609	171	...	57	...	837	129	1,558	..	6	1,693	7 0	1 8 10	
Siwan	8,828	2,216	...	368	...	11,412	242	...	...	24	266	6 1	2 11 6	
Total	12,228	4,101	547	1,630	120	18,626	767	5,558	...	90	6,415	2 11	2 2 1	
Motihari	1,188	989	206	245	35	2,663	148	...	12	18	178	2 8	1 13 0	
Bettiah	4,217	1,017	85	483	91	5,893	460	...	...	43	503	5 2	1 15 11	
Luathaha notified area committee	...	...	...	...	...	...	...	...	...	...	...	11 5	8 2 4	(a) An amount of Rs. 100 received on account of earnest money from a contractor was not taken into account of 1937-38 being only a deposit. It has now been incorporated into account as per audit report no. 60 of 1938.
Total	5,405	2,006	291	728	126	8,556	608	...	12	61	681	6 8	2 0 10	
Muzaffarpur	2,386	1,740	17	1,942	77	6,171	1,430	24,808	193	45	26,476	14 2	6 3 9	
Hajipur	1,921	...	211	432	549	3,113	146	703	98	60	1,007	0 9	1 11 1	
Lalganj	1,154	127	34	99	...	1,414	24	...	...	45	69	12 7	1 8 0	
Sitamarhi	1,595	414	...	206	...	2,215	...	...	87	66	153	1 3	2 6 10	
Dumra notified area committee	153	...	...	...	7	160	16	...	...	...	16	3 6	3 13 2	
Total	7,309	2,290	262	2,679	633	13,073	1,616	25,511	378	216	27,721	15 11	4 2 2	
Darbhanga	7,824	3,685	...	2,923	55	14,487	400	...	...	255	655	5 6	2 5 4	(b) Due to subsequen adjustment.
Madhubani	2,984	...	...	721	...	3,705	158	...	72	62	292	13 10	1 11 2	
Roserah	1,092	...	...	126	...	2,118	65	...	...	62	127	11 1	1 8 5	
Samastipur	3,011	...	771	462	..	4,244	118	...	39	50	207	9 10	4 0 1	
Total	15,811	3,685	771	4,232	55	24,554	741	...	111	429	1,281	3 7	2 4 11	
Divisional total	40,653	12,082	1,871	9,269	934	64,809	3,732	31,069	501	796	36,098	7 4	2 11 9	

FORM No. II.—*Statement showing the income of the municipi*

Name of division and district.	Serial number of the municipality.	Name of the municipality.	Revenue derived from municipal property and powers apart from taxation. — Rents of lands, houses, *serais* [rest-houses], dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary) — Income from burning ghats and burial grounds.	Other fees — Sale of night soil, etc.
1	2	3	25	26	27	28	29	30	31	32	33
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TIRHUT DIVISION.											
Saran ...	16	Chapra ...	...	1,203	74	1,874	...	8,019	...	...	...
	17	Revelganj...	29	17	...	1,880	...	14	...	...	...
	18	Siwan ...	1,780	...	250	...	...	1,138	...	...	...
		Total	1,809	1,220	324	3,754	...	9,171	...	...	...
Champaran ...	19	Motihari ...	12	487	45	...	...	2,993	...	...	...
	20	Bettiah ...	294	20	199	1,062	...	2,912	...	...	...
	21	Lauthaha notified committee.	...	...	2	...	...	...	..	...	...
		Total	306	507	246	1,062	...	5,905	...	...	...
Muzaffarpur ...	22	Muzaffarpur	2,762	279	...	1,968	...	1,919	...	...	5,700
	23	Hajipur ...	887	86	12	60	...	2,056	...	...	...
	24	Lalganj ...	185	...	...	...	...	860	...	...	...
	25	Sitamarhi...	...	...	...	...	...	1,737	...	...	...
	26	Dumra notified committee.	...	...	..	...	...	...	...	...	...
		Total	3,834	365	12	2,028	...	6,572	...	...	5,700
Darbhanga ...	27	Darbhanga	3,599	210	96	4,768	...	5,343	...	...	...
	28	Madhubani	55	...	403	...	...	4,076	...	...	...
	29	Roserah ...	...	44	...	...	...	878	...	...	...
	30	Samastipur	2,872	3	...	3,473	...	4,119	...	...	383
		Total	6,526	257	499	8,241	...	14,416	...	...	383
		Divisional total	12,475	2,349	1,081	15,085	...	36,064	...	...	6,083

Name of the municipality.	Fines under Municipal and other Acts.	Revenue derived from municipal property and powers apart from taxation—*concld.* Interest on investments. — For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	Grants and contributions (for general and special purposes). From Government. — For general purposes.	For educational purposes.	For medical purposes.	Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
	35	36	37	38	39	40	41	42	43	65	66	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Chapra	861	4,126	87	485	...	16,729	3,758	7,287	...	1 4 3	2 1 11	
Revelganj	55	...	...	...	...	1,995	850	1,712	...	0 7 0	1 8 10	
Siwan	294	...	...	...	...	3,462	1,486	1,731	...	1 6 1	2 11 6	
Total	,210	4,126	87	485	...	22,186	5,594	10,730	...	1 2 11	2 2 1	
Motihari	103	...	...	...	...	3,640	1,948	2,315	...	1 2 8	1 13 0	
Bettiah	258	...	...	...	...	4,745	3,839	3,367	...	1 5 2	1 15 11	
Lauthaha notified committee.		...	...	...	...	2	400	...	...	7 11 5	8 2 4	(a) An amount of Rs. 100 received on account of earnest money (from a contractor was not taken into account of 1937-38 being only a deposit. It has now been incorporated into account as per audit report no. 60 of 1938.
Total	361	...	...	...	...	8,387	6,187	5,682	...	1 6 3	2 0 10	
Muzaffarpur	768	209	...	...	...	13,605	63,452	6,780	...	2 14 2	6 3 9	
Hajipur	252	...	...	...	...	3,393	1,748	2,152	...	1 0 9	1 11 1	
Lalganj	86	...	...	...	...	1,204	2,793	985	...	0 12 7	1 8 0	
Sitamarhi	154	...	...	89	...	1,980	1,205	1,361	1,070	1 1 3	2 6 10	
Dumra notified committee.		...	...	...	...	1	400	...	...	3 3 6	3 13 2	
Total	'60	209	...	89	...	20,183	69,601	11,278	1,070	1 15 11	4 2 2	
Darbhanga	29	...	...	...	...	14,245	21,554	7,010	...	1 5 6	2 5 4	(b) Due to subsequent adjustment.
Madhubani	34	...	...	...	...	5,268	2,112	1,493	...	0 13 10	1 11 2	
Roserah	25	...	...	3	...	1,078	300	987	84	0 11 1	1 8 5	
Samastipur	28	...	...	...	...	11,232	1,748	2,905	...	1 9 10	4 0 1	
Total	16	...	...	3	...	31,823	25,714	12,395	84	1 3 7	2 4 11	
Divisional total	7	4,335	87	577	...	82,579	1,07,096	40,085	1,154	1 7 4	2 11 9	

FORM No. II.—*Statement showing the income of the municip*[...] *Bihar during the year ending 31st March 1939—contd.*

Name of division and district.	Serial number of the municipality.	Name of the municipality.	Grants and contributions (for general and special purposes)—concld. — From local funds — For general purposes.	From local funds — For educational purposes.	From local funds — For medical purposes.	From other sources — For general purposes.	From other sources — For educational purposes.	From other sources — For medical purposes.	Total.	Miscellaneous — Recoveries on account of services rendered to private individuals.	Miscellaneous — Other items.	Total income of the year, excluding opening balance.	Extraordinary and debt — Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans — From Government.	Loans — Raised in open market.	Realizations of sinking fund for repayment of loans.	Advances — Permanent.	Advances — Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
1	2	3	44	45	46	47	48	49	50	51	52	54	55	56	57	58	59	60	61	62	63	64	65	66	67
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
TIRHUT DIVISION.																									
Saran ...	16	Chapra ...	...	...	...	...	...	...	11,045	...	2,099	00,685	...	...	...	...	...	5,361	8,457	13,818	1,14,503	1,48,817	1 4 3	2 1 11	
	17	Reveiganj ...	...	...	...	...	260	...	2,322	...	203	10,905	...	...	...	...	15	559	441	1,015	11,920	16,434	0 7 0	1 3 10	
	18	Siwan ...	...	...	...	...	...	...	3,217	...	697	38,665	...	...	...	...	...	862	1,455	2,317	40,982	48,200	1 6 1	2 11 6	
		Total	...	...	...	...	260	...	16,584	...	2,999	50,255	...	...	...	...	15	6,782	10,353	17,150	1,07,405	2,13,451	1 2 11	2 2 1	
Champaran ...	19	Motihari ...	...	...	...	...	...	...	4,263	7	535	31,811	...	...	...	...	...	2,005	425	2,430	34,241	42,296	1 2 8	1 13 0	
	20	Bettiah ...	...	...	...	126	...	...	7,332	...	261	55,814	...	...	...	...	50	6,826	179	7,055	62,869	66,454	1 5 2	1 15 11	
	21	Luathaha notified committee.	...	...	...	...	...	...	400	..	1	7,561	...	...	...	...	...	...	10	10	7,571	9,606	7 11 5	8 2 4	(a) An amount of Rs. 100 received on account of earnest money from a contractor was not taken into account of 1937-38 being only a deposit. It has now been incorporated into account as per audit report no. 60 of 1938.
		Total	...	...	...	126	...	...	11,995	7	797	95,186	...	...	...	...	50	8,831	614	9,495	1,04,681	1,18,356	1 6 3	2 0 10	
Muzaffarpur ...	22	Muzaffarpur	...	...	...	10,000	...	345	80,577	28	16,571	7,012	...	...	...	...	...	22,849	27,004	49,853	3,16,865	3,50,839	2 14 2	6 3 9	
	23	Hajipur ...	...	...	...	...	...	...	3,900	...	1,043	2,687	...	...	...	...	...	230	386	616	33,303	41,120	1 0 9	1 11 1	
	24	Lalganj ...	...	...	...	...	...	...	3,781	7	99	13,812	...	...	...	...	...	58	522	580	14,392	15,429	0 12 7	1 8 0	
	25	Sitamarhi ...	...	...	4,600	...	...	595	8,831	...	1,216	5,983	...	...	...	...	...	2,291	334	2,625	28,608	38,685	1 1 3	2 6 10	
	26	Dumra notified committee.	...	...	...	...	...	...	400	...	29	3,825	...	...	...	...	...	25	200	225	4,050	5,254	3 3 6	3 13 2	
		Total	...	...	4,600	10,000	...	940	97,489	35	18,958	3,319	...	...	...	...	...	25,453	28,446	53,899	3,97,218	4,51,327	1 15 11	4 2 2	
Darbhanga ...	27	Darbhanga	...	...	...	...	...	...	28,564	1	1,994	1,672	...	...	...	...	...	22,362	6,698	29,060	1,70,732	2,57,555	1 5 6	2 5 4	(b) Due to subsequent adjustment.
	28	Madhubani	2,200	...	...	...	...	...	5,805	...	587	1,975	7,634	...	...	...	...	2,745	1,744	12,123	44,098	1,02,541	0 13 10	1 11 2	
	29	Roserah ...	1,000	...	1,600	...	...	75	4,046	...	51	3,601	...	...	...	...	40	200	237	477	14,078	14,706	0 11 1	1 8 5	
	30	Samastipur	...	...	...	3,000	127	...	7,780	2	170	9,647	...	...	...	...	...	...	...	...	39,647	42,313	1 9 10	4 0 1	
		Total	3,200	...	1,600	3,000	127	75	46,195	3	2,802	5,895	7,634	...	...	...	40	25,307	8,679	41,660	2,68,555	4,17,115	1 3 7	2 4 11	
		Divisional total	3,200	...	6,200	13,126	387	1,015	1,72,263	45	25,556	655	7,634	...	...	...	105	66,373	48,092	1,22,204	9,37,859	13,00,249	1 7 4	2 11 9	

FORM No. II.—*Statement showing the income of the munici*

Bihar durtng the year ending 31st March 1939—contd.

Name of division and district.	Serial number of the municipality.	Name of municipality.	Balance in hand at the close of last year.	Tax on holdings.	Tax on vehicles, horses and other animals.	Water-tax.	Lighting tax.	Latrine tax.	Drainage tax.	Tax on persons.	Other taxes.
1	2	3	4	5	6	7	8	9	10	11	12
BHAGALPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Monghyr ...	30	Monghyr	1,09,401	42,262	706	38,090	...	28,830	...	...	...
	31	Jamalpur... ...	12,687	54,556	181	...	...	16,590	...	...	...
		Total ...	1,22,088	96,818	887	38,090	...	44,920	...	...	...
Bhagalpur ...	32	Bhagalpur ...	55,978	84,029	1,197	74,183	...	58,286	...	...	...
	33	Colgong	947	5,568	151	...	...	2,305	...	...	...
		Total ...	56,925	89,597	1,348	74,183	...	60,591	...	...	...
Purnea	34	Purnea	4,075	22,690	414	...	...	14,273	...	...	...
	35	Kishanganj ...	9,283	10,768	354	...	...	4,622	...	...	...
	36	Katihar	10,097	19,801	227	...	...	8,731	...	...	...
	37	Forbesganj ...	9,761	962	363	...	...	3,182	...	3,259	...
		Total ...	33,216	54,221	1,358	...	...	30,808	...	3,259	...
Santa Parganas ...	39	Deoghar	58,527	25,278	174	...	...	18,845	...	690	...
	40	Sahibganj ...	12,040	20,568	410	...	...	8,077	...	...	...
	41	Dumka	2,336	10,808	55	...	...	3,653	...	...	...
	42	Madhupur ...	17,190	17,370	53	...	...	8,792	...	...	...
		Total ...	90,093	74,044	692	...	...	39,367	...	690	...
		Divisional Total	3,02,322	3,14,680	4,285	1,12,273	...	1,75,[illegible]		3,949	...

Name of municipality.	Municipal registration, license and other fees. Cart registration fees.	Public vehicles registration fees.	Platform license fees.	License fees on dangerous and offensive trades.	Other fees.	Total.	(II).—Realizations under Special Acts (ii). From pounds.	From ferries.	Petroleum fees under Indian Petroleum Act.	Vaccination fees.	Total.		Remarks.
	14	15	16	17	18	19	20	21	22	23	24		67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	p.	
Monghyr	2,481	2,406	206	3,854	...	8,947	1,438	3,925	...	31	5,394	3	*Jamalpur col. 52.*—Includes Rs. 36[as warrant fees Jamalpur col. 4. The Chairman reports that Rs. 525 was shown through clerical oversight in col. 83 of statement III of the year 1937-38 instead of being shown in col. 80 and that it should be transferred to col. 80 so the actual balance is Rs. 12,687 which has been shown as opening balance.
Jamalpur	1,521	594	325	804	...	3,244	1,265	...	97	7	1,369	6	
Total	4,002	3,000	531	4,658	...	12,191	2,703	3,925	97	38	6,763	6	
Bhagalpur	7,415	4,877	3,606	3,706	422	20,026	923	5,750	4	30	6,707	8	*Kishanganj col. 52.*—Includes Rs. 54 as warrant fee.
Colgong	1,525	...	...	334	13	1,872	485	...	...	18	503	2	*Katihar col. 52.*—Includes Rs. 30 as warrant fee.
Total	8,940	4,877	3,606	4,040	435	21,898	1,408	5,750	4	48	7,210	5	*Forbesganj col. 52.*—Includes Rs. 24 as warrant fee.
Purnea	2,413	2,119	9	555	...	5,096	1,157	...	...	30	1,187	0	*Sahebganj col. 52.*—Includes Rs. 8 as warrant fee.
Kishanganj	5,091	19	102	1,135	...	6,347	816	...	...	31	847	6	*Madhupur col 52.*—Includes Rs. 76 as warrant fees.
Katihar	2,055	104	264	1,232	...	3,655	1,157	...	...	29	1,186	7	*Dumka col. 4.*—The difference of Re. 1 is due to the elimination of fraction of a rupee.
Forbesganj	8,324	..	225	140	693	9,382	847	...	157	30	1,034	7	
Total	17,883	2,242	600	3,062	693	24,460	3,977	...	157	120	4,254	5	
Deoghar	1,543	525	210	326	...	2,604	464	...	167	10	641	1	
Sahibganj	1,913	...	...	1,185	...	3,098	236	...	28	8	272	0	
Dumka	511	...	85	68	119	783	180	...	109	7	296	5	
Madhupur	1,324	287	...	344	20	1,975	507	...	192	16	715	0	
Total	5,291	812	295	1,923	139	8,460	1,387	...	496	41	1,924	7	
Divisional Total	36,116	10,981	5,033	13,683	1,267	67,020	9,475	9,675	754	247	20,161	1	

FORM No. II.—*Statement showing the income of the municip*[al] ... *Bihar during the year ending 31st March 1939*—contd.

Revenue derived from municipal property and powers apart from taxation.

Name of division and district.	Serial number of the municipality.	Name of municipality.	Rents of lands, houses, *serais* [rest-houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary): Income from burning-ghats and burial-grounds.	Other fees: Sale of night-soil, etc.
1	2	3	25	26	27	28	29	30	31	32	33
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BHAGALPUR DIVISION.											
Monghyr ...	30	Monghyr ...	1,612	79,051	140	...	...	1,883	...	...	...
	31	Jamalpur...	...	90	...	...	...	3,210	...	...	...
		Total	1,612	79,141	140	...	...	5,093	...	...	...
Bhagalpur ...	32	Bhagalpur	1,315	789	109	82	2,001	3,178	...	...	...
	33	Colgong ...	274	...	8	...	...	...	...	...	...
		Total	1,489	789	117	82	2,001	3,178	...	...	...
Purnea	34	Purnea ...	639	27	...	...	...	2,043	...	...	...
	35	Kishanganj	75	...	...	...	...	481	...	...	...
	36	Katihar ...	1,829	...	109	...	...	744	...	...	...
	37	Forbesganj	...	...	...	...	...	115	...	...	...
		Total	2,543	27	109	...	...	3,383	...	...	...
Santal Parganas ...	39	Deoghar ...	84	...	...	...	...	4,695	...	...	...
	40	Sahibganj	1,199	...	...	128	...	3,142	...	...	...
	41	Dumka ...	3	8	...	19	...	415	...	...	...
	42	Madhupur	24	...	52	218	...	1,905	...	83	...
		Total	1,310	3	52	365	...	10,157	...	83	...
		Divisional	6,954	79,960	418	447	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Revenue derived from municipal property and powers apart from taxation—*concld.* / Grants and contributions (for general and special purposes).

Name of municipality.	Fines under Municipal and other Acts.	Interest on investments: For general purposes.	Interest on investments: For educational purposes.	Interest on investments: For medical purposes.	Premium on loans.	Total.	From Government: For general purposes.	From Government: For educational purposes.	From Government: For medical purposes.		Remarks.
3	35	36	37	38	39	40	41	42	43		67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	a. p.	
Monghyr ...	434	...	...	...	...	83,120	55,063	3,772	...	5 3	
Jamalpur...	931	...	...	...	...	4,231	4,201	3,806	...	15 6	*Jamalpur col. 52.*—Includes Rs. 361 as warrant fees Jamalpur col. 4. The Chairman reports that Rs. 525 was shown through clerical oversight in col. 83 of statement III of the year 1937-38 instead of being shown in col. 80 and that it should be transferred to col. 80 so the actual balance is Rs. 12,687 which has been shown as opening balance.
Total	1,365	...	...	...	...	87,351	59,264	7,578	...	7 6	
Bhagalpur	1,064	36	...	...	...	32,774	7,822	10,394	...	9 8	
Colgong ...	120	...	...	...	...	402	300	611	...	4 2	
Total	1,184	36	...	...	...	33,176	8,122	11,005	...	8 5	
Purnea ...	231	32	...	...	...	2,972	3,034	3,061	...	5 10	
Kishanganj	356	...	...	...	...	931	1,773	1,303	...	3 6	*Kishanganj col. 52.*—Includes Rs. 54 as warrant fee.
Katihar ...	722	...	...	...	...	3,404	1,486	2,093	...	9 7	*Katihar col. 52.*—Includes Rs. 30 as warrant fee.
Forbesganj	69	...	...	...	...	188	1,205	818	...	7 7	*Forbesganj col. 52.*—Includes Rs. 24 as warrant fee.
Total	1,378	32	...	...	...	7,495	7,498	6,275	...	1 5	
Deoghar ...	[illegible],273	...	...	...	...	6,210	400	1,918	...	0 11	
Sahibganj	599	...	...	...	...	4,959	2,472	2,416	...	0 10	*Sahebganj col. 52.*—Includes Rs. 8 as warrant fee.
Dumka ...	84	...	...	...	...	505	400	2,188	...	0 5	*Dumka col. 4.*—The difference of Re. 1 is due to the elimination of fraction of a rupee.
Madhupur	782	356	...	...	...	3,420	1,086	1,174	...	9 0	*Madhupur col 52.*—Includes Rs. 76 as warrant fees.
Total	[illegible],738	356	...	...	...	15,094	4,358	7,696	...	9 7	
Divisional	[illegible],665	424	...	...	...	1,43,116	79,242	32,554	...	2 1	

F... No. II.—Statement showing the income of the municip... Bihar durtng the year ending 31st March 1939—contd.

Name of division and district.	Serial number of the municipality.	Name of munici[pality]	Grants and contributions (for general and special purposes)—concld. From local funds. For general purposes.	For educational purposes.	For medical purposes.	From other sources. For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Miscellaneous. Other items.
1	2	3	44	45	46	47	48	49	50	51	52
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BHAGALPUR DIVISION.											
Monghyr ...	30	Monghyr ...	...	...	...	...	...	...	58,835	...	16,014
	31	Jamalpur...	...	...	...	...	...	...	8,007	554	1,513
		Total	...	...	...	...	...	...	66,842	554	17,527
Bhagalpur ...	32	Bhagalpur	...	...	...	318	100	...	18,634	...	6,237
	33	Colgong ...	...	...	...	...	...	...	911	...	182
		Total	...	...	...	318	100	...	19,545	...	6,419
Purnea	34	Purnea ...	...	1,450	...	...	...	...	5,095	...	390
	35	Kishanganj	...	...	...	...	10	..	4,536	...	434
	36	Katihar ...	...	...	...	...	...	...	3,579	...	687
	37	Forbesganj	...	...	...	...	...	...	2,023	...	258
		Total	...	1,450	...	...	10	...	15,233	...	1,769
Santal Parganas ...	39	Deoghar ...	600	...	...	12,350	278	...	15,546	...	1,932
	40	Sahibganj	...	...	...	...	...	36	4,924	...	257
	41	Dumka ...	...	43	...	...	134	...	2,765	...	331
	42	Madhupur	...	...	...	677	5,000	198	8,135	...	469
		Total	600	43	...	13,027	5,412	234	31,370	...	2,989
		Divisional Total	600	1,493	...	13,345	5,522	234	1,32,990	554	28,754

Name of division and district.	Serial number of the municipality.	Name of munici[pality]	[...] income of the year, excluding opening balance.	Extraordinary and Debt. Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Raised in open market.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
1	2	3		55	56	57	58	59	60	61	62	63	64	65	66	67
			[R]s.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
BHAGALPUR DIVISION.																
Monghyr ...	30	Monghyr ...	,698	...	...	...	...	150	5,979	35,943	42,072	3,23,770	4,33,171	2 1 1	5 5 3	*Jamalpur col. 52.*—Includes Rs. 36[illegible] as warrant fees Jamalpur col. 4. The Chairman reports that Rs. 525 was shown through clerical oversight in col. 83 of statement III of the year 1937-38 instead of being shown in col. 80 and that it should be transferred to col. 80 so the actual balance is Rs. 12,687 which has been shown as opening balance.
	31	Jamalpur...	245	...	...	...	...	...	356	1,653	2,009	92,254	1,04,941	2 5 7	2 15 6	
		Total	943	...	...	...	...	150	6,335	37,596	44,081	4,16,024	5,38,112	2 2 9	4 7 6	
Bhagalpur ...	32	Bhagalpur	173	...	22,000	...	...	352	14,331	19,473	56,156	3,58,329	4,14,307	2 9 6	3 9 8	*Kishanganj col. 52.*—Includes Rs. 54 as warrant fee.
	33	Colgong ...	341	...	...	...	...	...	...	742	742	12,586	13,533	1 8 6	2 4 2	*Katihar col. 52.*—Includes Rs. 30 as warrant fee.
		Total	017	...	22,000	...	...	352	14,331	20,215	56,898	3,70,915	4,27,840	2 8 6	3 8 5	*Forbesganj col. 52.*—Includes Rs. 24 as warrant fee.
Purnea	34	Purnea ...	17	...	...	...	...	...	20	4,919	4,939	57,056	61,131	2 6 7	3 5 10	*Sahebganj col. 52.*—Includes Rs. 8 as warrant fee.
	35	Kishanganj	39	...	...	...	...	...	723	61	784	29,623	38,906	1 12 2	3 3 6	*Madhupur col 52.*—Includes Rs. 76 as warrant fees.
	36	Katihar ...	70	...	...	...	...	...	485	555	1,040	42,310	52,407	1 13 0	2 9 7	*Dumka col. 4.*—The difference of Re. 1 is due to the elimination of fraction of a rupee.
	37	Forbesganj	51	...	...	...	...	...	2,020	90	2,110	22,761	32,522	1 4 11	3 7 7	
		Total	77	...	...	...	...	...	3,248	5,625	8,873	1,51,750	1,84,966	1 15 0	3 1 5	
Santal Parganas ...	39	Deoghar ...	20	...	...	...	...	25	...	1,217	1,242	73,162	1,31,689	3 2 7	5 0 11	
	40	Sahibganj	85	...	...	...	...	...	...	147	147	42,732	54,772	1 13 3	2 10 10	
	41	Dumka ...	96	...	...	...	...	...	1,423	674	2,097	21,293	23,629	1 8 6	2 0 5	
	42	Madhupur	29	...	...	...	...	...	90	1,523	1,613	42,542	59,732	2 14 9	4 9 0	
		Total	30	...	...	...	...	25	1,513	3,561	5,099	1,79,729	2,69,822	2 5 10	3 9 7	
		Divisional Total	37	...	22,000	...	...	527	25,427	66,997	1,14,951	11,18,418	14,20,740	2 4 7	3 12 1	

FORM No. II.—*Statement showing the income of the munici*[…]

Name of division and district.	Serial number of municipality.	Name of municipality.	Balance in hand at the close of last year.	Tax on holding.	Tax on vehicles, horses and other animals.	Water-tax.	Lighting-tax.	Latrine tax.	Drainage tax.	Tax on persons.	Other taxes.	[hidden in binding]
1	2	3	4	5	6	7	8	9	10	11	12	[illegible]
CHOTA NAGPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh ...	42	Hazaribagh ...	8,545	22,685	202	...	...	17,144	...	...	[illegible]	[illegible],683
	43	Chatra	2,146	775	...	...	...	...	...	2,664	[illegible]	[illegible],076
	44	Giridih	16,389	18,031	110	...	...	9,902	...	...	[illegible]	[illegible]188
		Total ...	27,080	41,491	312	...	...	27,046	...	2,664	[illegible]	[illegible],947
Ranchi ...	45	Ranchi	1,992	58,496	332	...	...	55,340	...	...	[illegible]	[illegible]998
	46	Lohardaga ...	328	175	212	...	...	2,110	...	3,419	[illegible]	[illegible]709
	47	Doranda notified area committee.	9,586	7,920	718	...	...	6,462	...	...	[illegible]	[illegible]500
		Total ...	11,906	66,591	1,262	...	...	63,912	...	3,419	[illegible]	[illegible]297
Palamau ...	48	Daltonganj ...	3,643	5,276	52	6,879	...	8,249	...	5,386	[illegible]	[illegible]757
		Total ...	3,643	5,276	52	6,879	...	8,249	...	5,386	[illegible]	[illegible]757
Manbhum ...	49	Purulia ...	28,663	31,650	105	...	...	17,620	...	...	[illegible]	[illegible]432
	50	Jhalda	233	5,896	15	...	...	...	...	...	[illegible]	[illegible]862
	51	Raghunathpur ...	503	...	3	...	...	1,021	...	2,396	[illegible]	[illegible]288
	52	Dhanbad	67,895*	39,287	244	...	...	13,373	...	...	[illegible]	[illegible]541
		Total ...	97,297*	76,833	367	...	...	32,014	...	2,396	[illegible]	[illegible]123
Singhbhum ...	53	Chaibassa ...	14,501	15,728	2	...	...	9,027	...	...	[illegible]	[illegible]708
	54	Chakradharpur ...	1,411	6,458	186	...	...	5,432	...	...	[illegible]	[illegible]399
	55	Jugsalai notified area committee.	17,519	13,015	155	...	...	8,636	...	...	[illegible]	[illegible]719
	56	Jamshedpur notified area committee.	9,835	...	60	...	...	...	...	...	[illegible]	[illegible]310
		Total ...	43,266	35,201	403	...	...	23,095	...	...	[illegible]	[illegible]336
		Divisional total	1,83,192	2,25,392*	2,396	6,879	...	1,54,316	...	13,865	[illegible]	[illegible]60
		Grand total for 1938-39	11,68,032	12,18,430	22,681	4,26,201	...	7,65,019	...	1,20,541	[illegible]	[illegible]55
		Ditto 1937-38	11,77,477	12,05,310	25,385	4,18,906	...	7,58,972	...	1,32,605	[illegible]	[illegible]11

*Revised figures.

Name of municipality.	Municipal registration, license and other fees.					Realization under special Acts.					Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
	Public vehicles registration fees.	Platform license fees.	License fees on dangerous and offensive trades.	Other fees	Total.	From pounds.	From ferries.	Petroleum fees under Indian Petroleum Act.	Vaccination fees.	Total.			
3	15	16	17	18	19	20	21	22	23	24	65	66	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Hazaribagh	...	397	237	...	2,317	702	...	...	4	706	1 14 6	2 15 0	
Chatra	...	...	155	...	1,231	776	...	...	21	797	0 6 3	0 15 1	
Giridih	852	28	216	630	2,914	813	...	...	24	837	1 5 3	2 0 8	
Total	852	425	608	630	6,462	2,291	...	...	40	2,340	1 6 6	2 3 6	
Ranchi	4,843	...	1,810	...	9,651	509	...	52	28	580	2 4 2	3 12 5	
Lohardaga	...	...	126	718	2,643	165	...	120	14	299	0 12 7	1 11 0	
Doranda notified area committee	...	...	152	...	652	126	...	...	8	134	2 4 2	3 1 8	
Total	4,843	...	2,088	718	12,946	800	...	172	50	1,022	2 1 4	3 7 4	
Daltonganj	157	...	242	...	2,156	256	1,707	177	12	2,152	2 2 5	4 4 1	
Total	157	...	242	...	2,156	256	1,707	177	12	2,152	2 2 5	4 4 1	
Purulia	1,418	688	1,332	316	5,186	566	...	53	13	632	1 14 5	3 0 8	
Jhalda	...	41	642	...	1,545	277	...	...	...	277	0 13 10	1 10 8	
Raghunathpur	...	...	114	...	402	286	..	...	6	292	0 7 7	0 12 8	
Dhanbad	281	37	193	31	3,083	250	...	...	...	250	2 8 3	3 2 1	
Total	1,699	766	2,281	347	10,216	1,379	...	53	19	1,451	1 13 3	2 10 6	
Chaibassa	87	161	212	...	1,171	453	...	212	24	689	2 4 9	3 6 7	
Chakradharpur	...	...	336	28	963	640	...	...	3	643	1 11 0	2 5 3	
Jugsalai notified area committee	225	...	369	...	1,313	450	...	...	13	463	2 8 2	3 7 7	
Jamshedpur notified area committee	1,242	...	4,394	1,470	8,916	1,014	...	...	...	1,014		0 5 6	
Total	1,554	164	5,311	1,498	12,363	2,557	...	212	40	2,809	0 8 6	1 0 4	
Divisional total	9,105	1,355	10,530	3,193	44,143	7,283	1,707	614	170	9,774	1 5 7	2 3 6	
Grand total for 1938-39	56,426	23,550	50,941	7,328	2,80,000	27,058	58,608	2,483	2,010	90,159	1 14 7	2 15 1	
Ditto 1937-38	51,983	23,395	49,633	6,086	2,87,908	31,737	67,605	1,683	2,021	1,03,046	1 14 4	3 6 0	

FORM NO. II.—*Statement showing the income of the munici[pal]...*

Name of division and district.	Serial number of municipality.	Name of municipality.	Revenue derived from municipal property and powers apart from taxation. — Rents of lands, houses, *serais* [rest-houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary) — Income from burning-ghats and burial-grounds.	Sale of night-soil, etc.
1	2	3	25	26	27	28	29	30	31	32	33
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHOTA NAGPUR DIVISION.											
Hazaribagh ...	42	Hazaribagh	2,250	...	15	1,450	...	4,469	...	...	...
	43	Chatra ...	121	...	169	...	...	1,180	...	...	...
	44	Giridih ...	61	619	214	4,101	...	742	...	...	...
		Total	2,432	619	398	5,551	...	6,391	...	...	...
Ranchi ...	45	Ranchi ...	2,392	508	1,265	23	16	23,216	..	...	...
	46	Lohardaga	77	...	18	65	...	830	...	...	...
	47	Doranda notified committee.	39	17	5	...	...	238	...	...	...
		Total	3,508	525	1,288	88	16	24,284	...	...	...
Palamau ...	48	Daltonganj	303	203	21	2,393	...	10,858	...	103	...
		Total	303	203	21	2,393	...	10,858	...	103	...
Manbhum ...	49	Purulia	2,433	...	...	2,856	...	9,032	...	...	...
	50	Jhalda ...	124	...	496	...	...	262	...	64	...
	51	Raghunathpur	23	...	5	...	...	214	...	...	...
	52	Dhanbad ...	401	...	...	...	...	2,608	...	...	...
		Total	2,981	...	501	2,856	...	12,116	...	64	...
Singhbhum ...	53	Chaibassa	355	356	123	593	...	2,696	...	...	...
	54	Chakradharpur	...	...	...	...	...	380	...	...	...
	55	Jugsalai notified committee.	74	...	100	2,414	40	853	...	...	...
	56	Jamshedpur notified area committee.	...	...	...	...	...	...	...	...	...
		Total	429	356	223	3,007	40	3,929	...	...	...
		Divisional total	8,653	1,703	2,431	13,895	56	57,578	...	167	...
		Grand total for 1	42,042	92,831	4,555	35,092	28,114	1,56,029	...	250	6,083
		Ditto 1	41,866	21,115	4,117	33,417	1,887	1,78,699	...	260	7,453

Name of municipality.	Revenue derived from municipal property and powers apart from taxation—*concld.* — Fines under Municipal and other Acts.	Interest on investments — For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	Grants and contributions (for general and special purposes). From Government. — For general purposes.	For educational purposes.	For medical purposes.	Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
	35	36	37	38	39	40	41	42	43	65	66	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Hazaribagh	435	...	...	...	...	8,609	1,905	6,857	...	1 14 6	2 15 0	
Chatra	42	...	...	...	...	1,512	300	962	...	0 6 3	0 15 1	
Giridih	562	...	...	...	...	6,408	1,305	2,624	...	1 5 3	2 0 8	
Total	1,029	..	...	...	...	16,529	3,510	10,443	...	1 6 6	2 3 6	
Ranchi	1,310	182	...	...	...	28,912	8,178	23,128	2,967	2 4 2	3 12 5	
Lohardaga	180	...	...	...	...	1,170	1,400	968	...	0 12 7	1 11 0	
Doranda notified committee	19	102	...	...	...	420	2,300	1,853	...	2 4 2	3 1 8	
Total	1,509	284	...	...	...	30,502	11,878	25,949	2,967	2 1 4	3 7 4	
Daltonganj	43	...	...	...	...	13,924	1,500	2,551	...	2 2 5	4 4 1	
Total	43	...	...	...	...	13,924	1,500	2,551	...	2 2 5	4 4 1	
Purulia	119	...	...	...	...	14,440	4,139	3,183	...	1 14 5	3 0 8	
Jhalda	21	...	...	...	...	967	1,420	769	...	0 13 10	1 10 8	
Raghunathpur	116	...	...	...	...	358	300	811	...	0 7 7	0 12 8	
Dhanbad	525	...	...	...	...	3,534	1,405	4,179		2 8 3	3 2 1	
Total	781	...	...	...	...	19,299	7,264	8,943	...	1 13 3	2 10 6	
Chaibassa	86	204	...	...	...	4,413	3,198	2,173	...	2 4 9	3 6 7	
Chakradharpur	10	...	...	...	...	390	400	1,335	...	1 11 0	2 5 3	
Jugsalai notified committee	578	...	...	...	...	4,159	1,000	1,015	...	2 8 2	3 7 7	
Jamshedpur notified area committee	996	...	...	...	...	1,996	3,496	13,467	...		0 5 6	
Total	[illegible]670	204	...	...	...	10,958	8,094	17,990	...	0 8 6	1 0 4	
Divisional total	[illegible]032	488	...	...	...	91,212	32,246	65,875	2,967	1 5 7	2 3 6	
Grand total	[illegible]487	5,605	87	577	...	4,34,248	2,99,192	1,93,289	7,094	1 14 7	3 15 1	
Ditto	[illegible]168	6,362	87	581	...	3,55,252	7,43,607	1,88,242	7,428	1 14 4	3 6 0	

FORM NO. II.—*Statement showing the income of the muni[illegible]n the Chota Nagpur Division during the year 1938-39.*

Name of division and district.	Serial number of municipality.	Name of munici[pality]	Grants and contributions (for general and special purposes)—*concld.* From local funds. For general purposes.	For educational purposes.	For medical purposes.	From other sources. For general purposes.	For educational purposes.	For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Other items.
1	2	3	44	45	46	47	48	49	50	51	53
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHOTA NAGPUR DIVISION.											
Hazaribagh ...	42	Hazaribagh	...	...	...	...	...	...	8,762	...	1,227
	43	Chatra ...	...	...	...	...	...	...	1,262	...	40
	44	Giridih ...	...	...	...	...	70	56	4,055	16	836
		Total	...	...	...	...	70	56	14,079	16	2,103
Ranchi ...	45	Ranchi ...	...	...	...	...	...	...	34,273	472	2,693
	46	Lohardaga	...	...	...	...	...	...	2,368	...	238
	47	Doranda notifie[d] committee.	...	...	...	...	...	...	4,153	223	89
		Total	...	...	...	...	...	...	40,794	604	3,020
Palamau ...	48	Daltonganj	...	...	...	1,848	...	...	5,899	7	1,240
		Total	...	...	...	1,848	...	...	5,899	7	1,240
Manbhum ...	49	Purulia	...	...	...	...	...	...	7,322	...	2,126
	50	Jhalda ...	...	...	...	...	...	...	2,189	...	631
	51	Raghunathpur	...	...	...	...	...	...	1,111	...	111
	52	Dhanbad ...	...	...	...	...	...	...	5,584	76	435
		Total	...	...	...	...	...	...	16,206	76	3,303
Singhbhum ...	53	Chaibassa	...	...	250	450	...	...	5,371	77	306
	54	Chakradharpur	...	...	...	...	...	...	2,435	...	170
	55	Jugsalai notifie[d] committee.	...	...	...	...	...	...	2,015	...	435
	56	Jamshedpur n[otified] area committee.	...	...	...	...	...	...	16,063	...	85
		Total	...	...	250	450	...	...	26,784	77	996
		Divisional [total]	...	...	250	2,298	70	56	1,03,762	870	10,662
		Grand total for 1[illegible]	4,150	1,493	6,450	28,769	5,979	1,305	5,47,721	2,531	89,117
		Ditto 1[illegible]	3,810	...	18,209	28,080	2,893	8,322	10,00,591	632	2,30,248

Name of municipality	Total income of the year, excluding opening balance.	Extraordinary and debt. Sale-proceeds of Government securities (and withdrawals from Savings Bank.	Loans. From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
3	54	55	56	57	58	59	60	61	62	63	64	65	66	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Hazaribagh	61,652	...	...	...	...	...	3,194	3,278	6,472	68,124	76,669	1 14 6	2 15 0	
Chatra	8,286	...	...	...	...	...	...	41	41	8,327	10,473	0 6 3	0 15 1	
Giridih	43,109	...	...	...	...	...	1,270	521	1,791	44,900	61,289	1 5 3	2 0 8	
Total	1,13,047	...	...	...	...	...	4,464	3,840	8,304	1,21,351	1,48,431	1 6 6	2 3 6	
Ranchi	1,90,758	...	...	...	...	175	1,496	4,752	6,423	1,97,181	1,99,173	2 4 2	3 12 5	
Lohardaga	12,664	...	...	...	...	50	155	20	225	12,889	13,217	0 12 7	1 11 0	
Doranda notifie[d] committee.	20,881	...	...	...	...	...	132	187	319	21,200	30,786	2 4 2	3 1 8	
Total	2,24,303	...	...	...	...	225	1,783	4,959	6,967	2,31,270	2,43,176	2 1 4	3 7 4	
Daltonganj	51,304	284	...	...	...	...	2,710	3,664	6,658	57,962	61,605	2 2 5	4 4 1	
Total	51'304	284	...	...	...	...	2,710	3,664	6,658	57,962	61,605	2 2 5	4 4 1	
Purulia	79,102	...	...	...	...	...	522	6,659	7,181	86,283	1,14,946	1 14 5	3 0 8	
Jhalda	11,528	...	...	...	...	...	...	193	193	11,721	11,954	0 13 10	1 10 8	
Raghunathpur	5,696	...	...	...	...	...	...	207	207	5,903	6,406	0 7 7	0 12 8	
Dhanbad	65,866	...	...	...	...	...	666	787	1,453	67,319	1,35,217	2 8 3	3 2 1	
Total	1,62,192	...	...	...	...	...	1,188	7,846	9,034	1,71,226	2,68,523	1 13 3	2 10 6	
Chaibassa	36,786	...	...	...	...	...	496	1,300	1,796	38,582	53,083	2 4 9	3 6 7	
Chakradharpur	16,677	...	...	...	...	107	...	109	216	16,893	18,304	1 11 0	2 5 3	
Jugsalai notifie[d] committee.	30,334	...	...	...	...	...	...	...	...	30,334	47,853	2 8 2	3 7 7	
Jamshedpur n[otified] area committee.	28,982	...	...	...	...	...	80	...	80	29,062	38,897		0 5 6	
Total	1,12,779	...	...	...	...	07	576	1,409	2,092	1,14,871	1,58,137	0 8 6	1 0 4	
Divisional [total]	6,63,625	284	...	...	...	332	10,721	21,718	33,055	6,96,680	8,79,872	1 5 7	2 3 6	
Grand total for 1[illegible]	[illegible]9,97,476	7,918	97,000	...	...	989	1,43,827	1,79,802	4,29,536	44,27,012	55,95,044	1 14 7	2 15 1	
Ditto 1[illegible]	[illegible],10,322	16,722	5,250	...	23	654	2,97,692	1,63,060	4,83,401	49,03,723	61,71,200	1 14 4	3 6 0	

FORM NO. III.—*Statement showing the expenditure of the municipalities in the Patna Division* …

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charge.								Public safety.					Public health						Remarks.
			General Administration (i)—Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	… buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Establishment charges. Other than those in columns 21, 22, 25 and 29.	Epidemics (including special establishment charges). Cholera.	Plague.	Other epidemics.	Total.	Vaccination.	
1	2	3	4	5	6	7	8	9	10	12	13	14	15	16	17	18	19	20	21	22	87
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PATNA DIVISION.																					
Patna …	1	Patna City …	6,244	18,563	…	…	172	…	…	98	42,698	…	100	42,896	14,865	785	…	…	785	1,619	
	2	Barh … …	1,065	1,194	…	…	…	…	…		1,539	…	…	1,539	…	…	…	…	…	73	
	3	Bihar … …	2,168	3,554	…	…	…	…	…		3,270	…	…	3,270	…	…	…	…	…	84	
	4	Dinapur Nizamat …	853	2,714	…	…	…	…	…		4,143	…	…	4,143	…	218	…	…	218	142	
	5	Khagaul … …	2,429	951	…	…	2	…	…		3,361	…	…	3,361	…	…	…	…		108	
	6	Patna Administration Committee.	15,737	5,877	…	…	…	…	…		13,430	…	542	13,972	4,754	…	…	…	…	181	
		Total …	28,496	32,853	…	…	174	…	…	98	68,441	…	642	69,181	19,619	1,003	…	…	1,003	2,207	
Gaya … …	7	Gaya … …	6,821	10,763	…	…	…	…	…	58	31,754	…	…	32,012	..	155	…	…	155	747	
	8	Tikari … …	659	957	…	…	4	…	…		904	…	2	906	…	…	…	…	…	96	
	9	Daudnagar …	702	627	…	…	…	…	…		559	…	…	559	.	…	…	…	…	169	
		Total …	8,182	12,347	…	…	4	…	…	8	33,217	…	2	33,477	…	155	…	…	155	952	
Shahabad …	10	Arrah …	3,290	6,108	…	…	33	…	…		9,820	…	…	9,830	1,015	324	…	900	1,224	339	
	11	Jagdispur …	723	1,361	…	…	5	…	…		663	…	…	663	…	…	…	…	…	113	
	12	Buxar … …	777	1,771	…	…	…	…	…		1,869	…	…	1,869	594	…	…	.	…	166	
	13	Dumraon …	568	1,001	…	…	…	…	…		1,425	…	…	1,425	167	17	…	…	17	78	
	14	Bhabhua …	1,054	820	…	…	…	…	…		1,039	…	…	1,039	528	27	…	.	27	74	
	15	Sasaram …	889	2,099	…	…	…	…	…		3,706	…	…	3,706	337	…	…	262	262	28	
		Total …	7,301	13,160	…	…	38	…	…		18,522	…	…	18,522	2,641	368	…	1,162	1,530	955	
		Divisional total …	43,979	58,360	…	…	216	…	…	6	1,20,180	…	644	1,21,180	22,260	1,526	…	1,162	2,688	4,114	

Form No. III.—*Statement showing the expenditure of the municip*[illegible]

Name of division and district.	Serial number of municipality.	Name of municipality.	Public health—*contd.* Drainage and sewerage works. Original works.	Drainage and sewerage works. Repairs.	Drainage and sewerage works. Establishment charges.	Drainage and sewerage works. Total.	Water-supply and waterworks. Original works.	Water-supply and waterworks. Repairs.	Water-supply and waterworks. Establishment charges.	Water-supply and waterworks. Total.	Conservancy. Latrines and urinals.	Conservancy. Road watering.	Conservancy. Road cleaning.
1	2	3	23	24	25	26	27	28	29	30	31	32	33
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.													
Patna ...	1	Patna City	11,853	5,815	15,412	33,080	...	...	1,18,033	1,18,033	1,15,327	3,155	70,12[illegible]
	2	Barh ...	...	92	...	92	...	...	610	610	3,069	11[illegible]	2,18[illegible]
	3	Bihar ...	...	153	1,247	1,400	...	24	18	42	9,363	...	6,45[illegible]
	4	Dinapur Nizamat	...	...	649	649	...	54	...	54	7,388	...	6,63[illegible]
	5	Khagaul ...	500	315	1,206	2,021	...	68	...	68	1,282	...	10,45[illegible]
	6	Patna Administrat Committee.	...	..	33,473	33,473	...	...	47,689	47,689	17,153	711	10,92[illegible]
		Total	12,353	6,375	51,987	70,715	...	146	1,66,350	1,66,496	1,53,452	3,976	1,12,7[illegible]
Gaya ...	7	Gaya ...	...	6,742	10,087	16,829	...	54,500	...	54,500	57,483	2,191	38,36[illegible]
	8	Tikari ...	...	362	...	362	401	...	...	401	532	25	2,78[illegible]
	9	Daudnagar	1,049	8	73	1,130	350	11	...	361	242	22	2,27[illegible]
		Total	1,049	7,112	10,160	18,321	751	54,511	...	55,262	58,257	2,238	43,42[illegible]
Shahabad ...	10	Arrah ...	...	3,893	5,543	9,436	...	6,412	16,681	23,093	22,883	2,856	15,8[illegible]
	11	Jagdispur	83	190	126	399	...	88	174	262	...	2	1,7[illegible]
	12	Buxar ...	...	...	564	564	...	127	...	127	4,032	86	1,44[illegible]
	13	Dumraon ...	...	...	907	907	...	158	96	254	363	3	2,0[illegible]
	14	Bhabhua ...	...	9	352	361	...	105	...	105	469	21	1,0[illegible]
	15	Sasaram	...	1,136	2,489	3,625	...	12	88	100	392	...	6,2[illegible]
		Total	83	5,228	9,981	15,292	...	6,902	17,039	23,941	28,138	2,968	28,97[illegible]
		Divisional total	13,485	18,715	72,128	1,04,328	751	61,559	1,83,350	2,45,699	2,39,877	9,182	1,85,1[illegible]

Name of municipality.	Public health—*concld.* Markets and slaughter-houses.	Public health—*concld.* Miscellaneous.	Public health—*concld.* Total.	Medical. Establishment.	Medical. Scholarships tenable at schools and colleges.	Medical. Contribution to Government.	Medical. Other contributions.	Medical. Other charges.	Medical. Refunds.	Medical. Total.	Remarks.
3	36	37	38	39	40	41	42	43	44	45	87
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Patna City	1,598	11,035	3,75,719	...	...	..	16,300	3,122	...	19,422	
Barh	31	...	6,065	...	...	...	1,925	...	...	1,925	
Bihar	20	85	17,398	...	...	...	2,295	...	...	2,295	
Dinapur Nizamat	...	...	15,077	...	...	...	...	900	...	900	
Khagaul	392	...	14,330	...	...	...	190	...	...	190	
Patna Administrat Committee.	968	...	1,15,873	1,042	...	...	...	...	...	1,042	
Total	3,029	11,070	5,44,462	1,042	...	...	20,710	4,022	...	25,774	
Gaya	1,395	10,968	1,82,635	2,241	...	...	8,100	1,857	...	12,198	
Tikari	...	203	4,402	611	...	...	...	...	...	611	
Daudnagar	67	...	4,204	...	...	...	400	...	...	400	
Total	1,462	11,171	1,91,241	2,852	...	...	8,500	1,857	...	13,209	
Arrah	1,824	...	78,553	...	...	...	1,250	716	...	1,966	
Jagdispur	82	...	2,564	...	...	...	550	...	...	550	
Buxar	492	...	7,509	...	...	...	450	...	...	450	
Dumraon	52	...	4,494	...	...	...	...	...	...	...	
Bhabhua	94	...	2,741	...	...	...	650	...	...	650	
Sasaram	973	...	12,094	...	...	...	3,900	...	...	3,900	
Total	3,517	...	1,07,955	...	...	...	6,800	716	...	7,516	
Divisional total	8,008	22,241	8,43,658	3,894	...	...	36,010	6,595	...	46,499	

FORM NO. III.—*Statement showing the expenditure of the municipalities in the Patna Division for 18*[illegible]

Name of division and district.	Serial number of municipality.	Name of municipality.	Public convenience. — Pounds.	Dak Bungalows and Sarais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Public Works. — Establishment.	Building. — Original works.	Building. — Repairs.	Roads. — Original works.	Roads. — Repairs.	Stores.	Total.
1	2	3	46	47	48	49	50	51	52	53	54	55	[illegible]
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	[illegible]
PATNA DIVISION.													
Patna ...	1	Patna City	213	...	18,904	2,938	7,980	4,824	1,604	...	67,920	1,646	[illegible]
	2	Barh ...	80	...	...	...	540	...	256	...	1,196	...	[illegible]
	3	Bihar ...	10	...	...	...	836	...	392	...	4,140	...	[illegible]
	4	Dinapur Nizamat	...	...	123	...	...	...	177	...	936	...	[illegible]
	5	Khagaul ...	10	...	...	...	480	164	...	1,218	...	115	[illegible]
	6	Patna Administration Committee.	...	340	...	156	...	...	4,172	...	834	...	[illegible]
		Total	313	340	19,027	3,094	9,836	4,988	6,601	1,218	75,026	1,761	[illegible]
Gaya ...	7	Gaya ...	57	...	2,394	...	6,607	6,363	4,037	1,769	49,821	472	[illegible]
	8	Tikari ...	...	...	106	...	177	170	52	...	580	...	[illegible]
	9	Daudnagar	...	...	...	...	...	442	67	...	1,404	...	[illegible]
		Total	57	...	2,500	...	6,784	6,975	4,156	1,769	51,805	472	[illegible]
Shahabad ...	10	Arrah ...	...	...	732	...	994	...	1,625	...	16,142	...	[illegible]
	11	Jagdispur	156	...	...	...	...	...	65	...	235	...	[illegible]
	12	Buxar ...	...	...	...	...	593	...	51	2,242	...	...	[illegible]
	13	Dumraon ...	113	...	...	...	167	...	592	...	3,759	...	[illegible]
	14	Bhabhua ...	17	...	...	...	...	...	87	...	281	...	[illegible]
	15	Sasaram	...	...	...	...	335	...	361	...	3,132	...	[illegible]
		Total	286	...	732	...	2,089	...	2,761	2,241	23,549	...	[illegible]
		Divisional total	656	340	22,259	3,094	18,709	11,963	13,538	5,229	1,50,380	2,233	[illegible]

Serial number of municipality.	Name of municipality.	Public Instruction. — Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	Contributions. — For general purposes.	Miscellaneous. — Interest on Loans. — Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary). — Printing charges.	Law charges.	Provident fund contribution.	Remarks.
2	3	58	59	60	61	62	63	64	65	66	67	68	69	87
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Patna City	...	40,650	2,815	43,465	1,480	...	16,447	...	480	655	12,686	1,814	
2	Barh	3,081	...	...	3,081	...	...	...	...	...	100	957	106	
3	Bihar	2,054	5,870	335	8,259	...	...	...	...	...	466	995	31	
4	Dinapur Nizamat	7,093	...	...	7,093	...	...	...	...	...	641	205	194	
5	Khagaul	2,251	...	...	2,251	...	...	...	...	...	153	578	164	
6	Patna Administration Committee	17,988	...	...	17,988	...	2,645	...	...	...	...	988	2,594	
	Total	32,467	46,520	3,150	82,137	1,480	2,645	16,447	...	480	2,015	16,409	4,903	
7	Gaya	26,652	...	...	26,652	...	...	2,164	...	...	933	14,123	1,503	
8	Tikari	1,193	...	48	1,241	...	...	...	...	...	144	76	138	
9	Daudnagar	2,661	...	...	2,661	...	...	...	...	...	22	124	120	
	Total	30,506	...	48	30,554	...	...	2,164	...	...	1,099	14,323	1,761	
10	Arrah	7,456	7,997	160	15,613	...	...	...	...	68	440	2,574	937	
11	Jagdispur	1,237	369	69	1,675	...	...	...	...	...	380	5	132	
12	Buxar	2,267	...	...	2,267	...	...	...	...	...	596	594	182	
13	Dumraon	...	3,069	332	3,401	...	...	...	...	...	369	94	37	
14	Bhabhua	...	1,523	70	1,593	...	...	...	...	...	...	32	167	
15	Sasaram	...	4,776	...	4,776	...	...	72	...	...	503	441	84	
	Total	10,960	17,734	631	29,325	...	...	72	...	68	2,188	3,740	1,539	
	Divisional total	73,933	64,254	3,829	1,42,016	1,480	2,645	18,683	...	548	5,302	34,472	8,203	

FORM NO. III.—*Statement showing the expenditure of the municipali[ties] ... [in] expenditure of the municipalities in the Patna Division for 1938-39.*

Name of division and district.	Serial number of municipality.	Name of municipality.	Miscellaneous—concld. Other items—concld. Miscellaneous.	Other items—concld. Total.	Miscellaneous—concld. Total.	Total expenditure.	Extraordinary and debt. Investments. In securities (other than for sinking funds).	Investments. In savings bank.	Payment to sinking fund.	Repayment of loans.	Advances. Permanent.	Deposits.	Total.	Total disbursement.	Balance. Deposits.	Balance. Actual balance.	Balance. Total.	Grand total.	Remarks.
1	2	3	70	71	72	73	74	75	76	77	78	80	81	82	83	84	85	86	87
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PATNA DIVISION.																			
Patna ...	1	Patna City	3,703	18,858	35,785	**6,49,775**	...	...	...	10,739	...	7,750	33,068	6,82,843	1,63,628	99,331	2,62,959	9,45,802	
	2	Barh ...	606	1,769	1,760	**18,710**	...	...	...	...	...	...	300	19,010	...	3,255	3,255	22,265	
	3	Bihar ...	268	1,760	1,760	**44,082**	...	...	...	1,000	...	643	1,748	45,630	...	954	954	46,784	
	4	Dinapur Nizamat	849	1,889	1,889	**33,905**	...	...	...	...	...	...	...	33,905	...	2,130	2,130	36,035	
	5	Khagaul ...	114	1,009	1,009	**26,510**	...	...	...	...	...	408	663	27,173	...	1,006	1,006	28,179	
	6	Patna Administration Committee.	1,329	4,911	7,556	**1,83,547**	...	...	2,668	6,170	...	3,207	12,251	1,95,798	...	83,637	83,637	2,79,435	
		Total	6,869	30,196	49,768	**9,56,529**	...	...	2,668	17,909	...	12,008	48,030	10,04,559	1,63,628	1,90,313	3,53,941	13,58,500	
Gaya ...	7	Gaya ...	8,788	25,347	27,511	**3,70,112**	...	...	...	4,470	...	9,770	23,821	3,93,933	...	29,061	29,061	4,22,994	
	8	Tikari ...	150	508	508	**10,373**	...	50	...	...	...	15	1,489	11,862	...	1,903	1,903	13,765	
	9	Daudnagar	308	572	572	**11,638**	...	...	...	...	...	54	919	12,557	...	1,760	1,760	14,317	
		Total	9,244	26,427	28,591	**3,92,123**	...	50	...	4,470	...	9,839	26,229	4,18,352	...	32,724	32,724	4,51,076	
Shahabad ...	10	Arrah ...	4,477	6,428	8,496	**1,43,372**	...	...	...	...	...	14,637	21,406	1,64,778	...	9,871	9,871	1,74,649	
	11	Jagdispur	340	757	757	**8,754**	...	...	...	...	...	...	664	9,418	...	417	417	9,835	
	12	Buxar ...	253	1,625	1,625	**19,154**	...	...	...	...	...	...	...	19,154	50	290	340	19,494	
	13	Dumraon ...	34	534	534	**16,054**	...	...	...	...	25	...	1,125	17,179	...	1,899	1,890	19,078	
	14	Bhabhua ...	149	348	348	**8,630**	...	...	...	...	...	...	172	8,802	...	1,613	1,613	10,415	
	15	Sasaram	541	1,569	1,641	**32,933**	...	...	...	578	...	300	2,839	35,772	...	15,364	15,364	51,136	
		Total	5,794	13,261	13,401	**2,28,897**	...	...	...	578	25	14,937	26,206	2,55,103	50	29,454	29,504	2,84,607	
		Divisional total	21,907	69,884	91,760	**15,77,549**	...	50	2,668	22,957	25	36,784	1,00,465	16,78,014	1,63,678	2,52,491	4,16,169	20,94,183	

FORM NO. III.—*Statement showing the expenditure of the municipalities in*

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charges. General administration (i) Office establishment, Inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded ware-houses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Public safety. Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TIRHUT DIVISION.															
Saran ...	16	Chapra	3,136	4,876	344	...	2,456	...	...	10,812	...	7,566	...	...	7,566
	17	Revilganj ...	999	531	...	...	...	...	...	1,530	...	874	...	...	874
	18	Siwan	1,340	1,752	...	...	...	...	...	3,092	...	4,114	...	...	4,114
		Total ...	5,475	7,159	344	...	2,456	...	...	15,434	...	12,554	...	...	12,554
Champaran ...	19	Motihari ...	1,716	1,947	...	...	...	88	...	3,751	...	2,635	...	...	2,635
	20	Bettiah	1,354	3,304	...	...	28	...	...	4,686	...	4,358	...	...	4,358
	21	Luathaha Notified Area Committee.	621	100	...	...	...	...	...	721	...	...	...	...	...
		Total ...	3,691	5,351	...	...	28	88	...	9,158	...	6,993	...	...	6,993
Muzaffarpur ...	22	Muzaffarpur ...	8,267	8,981	...	38	384	555	...	18,225	132	18,737	...	...	18,869
	23	Hajipur	901	1,447	...	...	...	...	...	2,348	...	2,593	...	...	2,593
	24	Lalganj	981	1,376	...	...	...	50	...	2,407	...	873	...	...	873
	25	Sitamarhi ...	1,162	1,176	...	...	...	...	...	2,338	...	2,152	...	...	2,152
	26	Dumra Notified Area Committee.	396	342	...	...	...	..	...	738	...	417	...	...	417
		Total ...	11,707	13,322	...	38	384	605	...	26,056	132	24,772	...	...	24,904
Darbhanga ...	27	Darbhanga ...	6,566	6,666	...	...	...	50	...	13,282	32	15,259	...	...	15,291
	28	Madhubani ...	978	1,383	...	...	274	...	...	2,635	27	2,669	...	...	2,696
	29	Roserah ...	504	903	...	3	...	...	...	1,410	...	516	...	...	516
	30	Samastipur ...	1,806	1,881	...	...	...	...	...	3,687	...	1,344	...	...	1,344
		Total ...	9,854	10,833	...	3	274	50	...	21,014	59	19,788	...	...	19,847
		Divisional total ...	30,727	36,665	344	41	3,142	743	...	71,662	191	64,107	...	...	64,298

Name of municipality.	Public health and convenience. Establishment charges. Other than those in columns 21, 22, 25 and 29.	Epidemic (including special establishment) charges. Cholera.	Plague.	Other epidemics.	Total.	Vaccination.	Drainage and sewerage work. Original works.	Repairs.	Establishment charges.	Total.	Remarks.
3	17	18	19	20	21	22	23	24	25	26	27
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapra	1,189	500	25	197	722	512	...	2,503	...	2,503	
Revilganj	120	132	...	...	132	102	...	88	...	88	
Siwan	...	...	260	...	260	184	368	327	1,180	1,875	
Total	1,309	632	285	197	1,114	798	368	2,918	1,180	4,466	
Motihari	578	...	...	..	...	162	..	123	1,693	1,816	
Bettiah	843	17	1,615	25	1,657	181	167	1,065	440	1,672	
Luathaha Notified Area Committee	204	...	...	21	21	10	...	...	381	381	
Total	1,625	17	1,615	46	1,678	353	167	1,188	2,514	3,869	
Muzaffarpur	4,924	...	...	3,472	3,472	556	6,564	325	8,114	15,003	
Hajipur	...	...	23	96	119	155	...	201	156	357	
Lalganj	21	...	...	...	...	193	...	272	143	415	
Sitamarhi	...	...	...	...	...	186	1,419	58	533	2,010	
Dumra Notified Area Committee	...	...	...	...	...	...	...	4	...	4	
Total	4,945	...	23	3,568	3,591	1,090	7,083	860	8,946	17,789	
Darbhanga	1,493	329	...	39	368	391	1,747	4,055	1,473	7,275	
Madhubani	...	...	...	...	...	147	16,401	994	...	17,395	
Roserah	177	...	10	13	23	68	...	10	...	10	
Samastipur	...	15	15	15	45	228	15	46	1,952	2,013	
Total	1,670	344	25	67	436	834	18,163	5,105	3,425	26,693	
Divisional total	9,549	993	1,948	3,878	6,819	3,075	26,681	10,071	16,065	52,817	

Form no. III.—*Statement showing the expenditure of the municipalities in* [Tirhut Division.]

Name of division and district.	Serial number of municipality.	Name of municipality.	Public health and convenience—concluded. Water-supply and waterworks. Original works.	Repairs.	Establishment charges.	Total.	Conservancy. Latrines and urinals.	Road watering.	Road cleaning.	Total.	Registration of births and deaths.	Markets and slaughter-houses.	Miscellaneous.
1	2	3	27	28	29	30	31	32	33	34	35	36	37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TIRHUT DIVISION.													
Saran ...	16	Chapra	800	168	...	968	19,206	5,158	11,284	35,648	4	1,006	...
	17	Revilganj ...	...	1	...	1	1,315	...	890	2,205	...	1	85
	18	Siwan	...	122	...	122	5,175	1,155	2,720	9,050	...	18	...
		Total ...	800	291	...	1,091	25,696	6,313	14,894	46,903	4	1,025	85
Champaran ...	19	Motihari ...	...	240	...	240	6,743	987	3,722	11,452	...	160	41
	20	Bettiah	...	2,783	56	2,839	11,042	495	10,200	21,737	...	781	...
	21	Luathaha Notified Area Committee.	...	...	...	...	866	12	509	1,387	...	...	152
		Total ...	...	3,023	56	3,079	18,651	1,494	14,431	34,576	...	941	193
Muzaffarpur ...	22	Muzaffarpur ...	...	801	28,093	28,894	33,470	6,400	16,481	56,351	...	2,714	...
	23	Hajipur	...	47	...	47	5,950	265	2,488	8,703	...	95	...
	24	Lalganj	...	55	227	282	1,751	44	1,081	2,876	...	16	...
	25	Sitamarhi ...	...	812	121	933	3,870	873	1,653	6,405	...	89	78
	26	Dumra Notified Area Committee.	200	...	...	200	623	258	410	1,291	...	...	...
		Total ...	200	1,605	28,351	30,356	45,673	7,840	22,113	75,626	...	2,914	78
Darbhanga ...	27	Darbhanga ...	2,902	841	240	3,983	26,992	3,022	12,095	42,109	...	385	215
	28	Madhubani ...	...	1,271	128	1,399	7,029	137	2,319	9,485	...	516	...
	29	Roserah ...	...	23	140	163	2,279	177	1,166	3,622	...	18	...
	30	Samastipur ...	660	98	...	758	6,207	1,031	3,185	10,423	...	295	106
		Total ...	3,562	2,233	508	6,303	42,507	4,367	18,765	65,639	...	1,214	321
		Divisional total ...	4,562	7,852	28,915	40,829	1,32,527	20,014	70,203	2,22,744	4	6,094	677

Name of municipality.	Medical. Establishment.	Scholarships tenable at schools and colleges.	Contribution by Government.	Other contributions.	Other charges.	Refunds.	Total.	Public convenience. Pounds.	Dak bungalows and Sarais.	Remarks.
3	39	40	41	42	43	44	45	46	47	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapra	...	...	...	...	...	...	...	64	4,050	
Revilganj	...	...	...	325	...	...	325	83	...	
Siwan	...	...	...	2,250	...	...	2,250	250	60	
Total	...	...	...	2,575	...	...	2,575	397	4,110	
Motihari	...	...	...	...	1,300	...	1,300	40	...	
Bettiah	...	...	436	...	...	...	436	4	...	
Luathaha Notified Area Committee.	...	...	...	...	...	...	...	...	...	
Total	...	...	436	...	1,300	...	1,736	44	...	
Muzaffarpur	1,739	...	...	8,948	1,336	...	12,023	443	...	
Hajipur	...	...	60	2,100	...	...	2,160	...	...	
Lalganj	...	...	...	...	...	...	...	...	...	
Sitamarhi	...	...	...	10,032	...	...	10,032	18	...	
Dumra Notified Area Committee.	...	...	...	...	...	...	...	...	...	
Total	1,739	...	60	21,080	1,336	...	24,215	461	...	
Darbhanga	1,198	...	...	...	...	...	1,198	...	...	
Madhubani	...	...	...	3,630	186	...	3,816	...	...	
Roserah	1,848	...	...	...	1,040	...	2,888	...	...	
Samastipur	...	...	...	3,720	...	...	3,720	6	...	
Total	3,046	...	...	7,350	1,226	...	11,622	6	...	
Divisional total	4,785	...	496	31,005	3,862	...	40,148	908	4,110	

Form no. III.—*Statement showing the expenditure of the municipalities in* [Tirhut Division.]

Name of division and district.	Serial number of municipality.	Name of municipality.	Public convenience—*concld.* Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Public works. Establishment.	Public works. Buildings. Original works.	Public works. Buildings. Repairs.	Public works. Roads. Original works.	Public works. Roads. Repairs.	Public works. Stores	Public works. Total.	Total.
1	2	3	48	49	50	51	52	53	54	55	56	57
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TIRHUT DIVISION.												
Saran ...	16	Chapra	425	240	1,401	...	434	...	13,177	48	15,060	19,8[illegible]
	17	Revilganj ...	100	...	352	...	...	...	1,849	...	2,201	2,38[illegible]
	18	Siwan	...	240	454	296	159	2,572	5,509	...	8,090	9,54[illegible]
		Total ...	525	480	2,207	296	593	2,572	20,535	48	26,251	31,763
Champaran ...	19	Motihari ...	99	53	808	...	2,161	...	2,029	...	4,998	5,1[illegible]
	20	Bettiah	...	137	753	...	15	...	7,054	...	7,823	7,96[illegible]
	21	Luathaha Notified Area Committee.	...	...	...	...	55	...	...	...	55	55
		Total ...	99	189	1,561	...	2,231	...	9,083	...	13,875	13,207
Muzaffarpur ...	22	Muzaffarpur ...	655	...	6,478	...	4,254	23,489	26,859	...	61,080	63,17[illegible]
	23	Hajipur	...	...	1,033	...	388	...	5,649	...	7,070	7,070
	24	Lalganj	...	...	120	...	400	...	3,022	109	8,741	3,741
	25	Sitamarhi ...	250	...	135	...	130	...	2,035	...	2,300	3,60[illegible]
	26	Dumra Notified Area Committee.	...	...	...	...	...	495	...	...	495	49[illegible]
		Total ...	905	...	7,766	...	5,172	23,984	37,565	109	74,686	76,05[illegible]
Darbhanga ...	27	Darbhanga ...	746	300	3,705	58,011	545	...	15,429	419	78,100	79,1[illegible]
	28	Madhubani ...	...	...	957	...	7,250	...	7,362	...	15,569	15,6[illegible]
	29	Roserah ...	...	...	55	...	17	...	1,150	...	1,222	1,2[illegible]
	30	Samastipur ...	...	150	911	219	204	91	3,628	9	5,346	5,6[illegible]
		Total ...	746	450	5,628	58,230	8,106	91	27,763	428	1,00,246	1,01,4[illegible]
		Divisional total	2,275	1,119	17,162	58,526	16,102	26,647	94,946	675	2,14,058	2,22,4[illegible]

Name of division and district.	Serial number of municipality.	Name of municipality.	Public Instruction. Schools and colleges.	Public Instruction. Contributions.	Public Instruction. Libraries, museums, menageries, etc.	Public Instruction. Total.	Contributions. For general purposes.	Miscellaneous. Interest on loans. Interest due on account of previous year.	Miscellaneous. Interest on loans. Interest due on account of current year.	Miscellaneous. Discount.	Miscellaneous. Actual cost of work done for privat eindividuals.	Remarks.
1	2	3	58	59	60	61	62	63	64	65	66	67
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TIRHUT DIVISION.												
Saran ...	16	Chapra	12,520	7,287	...	19,807	6,900	...	...	...	...	
	17	Revilganj ...	5,333	...	...	5,333	...	...	...	...	...	
	18	Siwan	2,768	2,861	274	5,403	...	...	...	...	...	
		Total ...	20,620	9,648	274	30,542	6,900	...	...	...	...	
Champaran ...	19	Motihari ...	5,450	1,269	...	6,719	...	...	...	...	...	
	20	Bettiah	7,406	2,473	...	9,879	...	...	...	...	...	
	21	Luathaha Notified Area Committee.	...	...	...	...	...	...	...	...	...	
		Total ...	12,856	3,742	...	16,598	...	...	...	...	...	
Muzaffarpur ...	22	Muzaffarpur ...	26,811	...	2,659	29,470	...	...	5,401	...	...	
	23	Hajipur	4,984	...	125	5,109	...	...	...	...	...	
	24	Lalganj	2,053	...	15	2,068	...	...	...	...	...	
	25	Sitamarhi ...	3,208	...	39	3,247	...	...	...	...	...	
	26	Dumra Notified Area Committee.	...	...	...	...	...	...	...	...	...	
		Total ...	37,056	...	2,638	39,894	...	...	5,401	...	...	
Darbhanga ...	27	Darbhanga ...	15,570	6,567	...	22,137	3,200	...	498	...	72	
	28	Madhubani ...	4,157	...	75	4,232	...	...	311	400	200	
	29	Roserah ...	...	2,396	...	2,396	...	...	100	...	...	
	30	Samastipur ...	9,500	...	50	9,550	...	...	...	...	...	
		Total ...	29,227	8,963	125	38,315	3,200	...	909	400	272	
		Divisional total	99,759	22,353	3,237	1,25,349	10,100	...	6,310	400	272	

FORM NO. III.—*Statement showing the expenditure of the municipalities in the Tirhut Division during* 1938-39—contd.

Name of division and district.	Serial number of municipality.	Name of municipality.	Miscellaneous—concld.						Total expenditure.	Extraordinary and debt.								Total disbursement.	Balance.			Grand Total.	Remarks.
			Other items.							Investments.				Advances.									
			Printing charges.	Law charges.	Provident fund.	Miscellaneous.	Total.	Total.		In securities (other than for sinking funds).	In savings bank.	Payments to sinking funds.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.		Deposits.	Actual balance.	Total.		
1	2	3	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87
TIRHUT DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Saran ...	16	Chapra ...	735	464	1,306	3,812	6,347	6,347	1,13,823	...	...	...	...	...	4,821	23,012	27,833	1,41,656	...	7,161	7,161	1,48,817	
	17	Revilganj	149	69	41	437	696	696	13,875	...	...	...	...	15	429	407	851	14,726	...	1,708	1,708	16,434	
	18	Siwan ...	368	281	362	565	1,576	1,576	37,484	...	...	...	...	...	962	1,353	2,315	39,799	...	8,401	8,401	48,200	
		Total ...	1,252	814	1,709	4,844	8,619	8,619	1,65,182	...	...	...	...	15	6,212	24,772	30,999	1,96,181	...	17,270	17,270	2,13,451	
Champaran ...	19	Motihari	173	1,460	348	564	2,545	2,545	36,588	...	...	...	...	...	1,827	1,092	2,919	39,507	...	2,789	2,789	42,296	
	20	Bettiah ...	475	1,598	...	690	2,763	2,763	59,795	...	...	...	...	50	1,795	1.130	2,975	62,770	2,366	1,318	3,684	66,454	
	21	Luathaha Notified Area Committee.	47	1	...	...	48	48	2.979	...	...	...	2,000	...	...	...	2,000	4,079	110	4,517	4,627	9,606	
		Total	695	3,059	348	1,254	5,356	5,356	99,362	...	...	...	2,000	50	3,622	2,222	7,894	1,07,256	2,476	8,624	11,100	1,18,356	
Muzaffarpur ...	22	Muzaffarpur	671	4,111	950	6,953	12,685	18,086	2,70,765	...	...	...	5,738	...	30,523	33,550	69,811	3,40,576	9,431	832	10,263	3,50,839	
	23	Hajipur ...	470	30	197	1,033	1,730	1,730	30,486	...	...	...	...	...	230	409	639	31,125	...	9,995	9,995	41,120	
	24	Lalganj ...	248	...	111	249	608	608	13,500	...	...	...	...	...	...	466	466	13,966	...	1,463	1,463	15,429	
	25	Sitamarhi	...	28	...	599	627	627	30,665	...	...	...	...	...	174	222	396	31,061	...	7,624	7,624	38,685	
	26	Dumra Notified Area Committee.	...	...	...	137	137	137	3,282	...	...	...	...	...	45	150	195	3,477	...	1,777	1,777	5,254	
		Total	1,389	4,169	1,258	8,971	15,787	21,188	3,48,698	...	...	...	5,738	...	30,972	34,797	71,507	4,20,205	9,431	21,691	31,123	4,51,327	
Darbhanga ...	27	Darbhanga	234	2,728	1,488	1,207	5,657	6,227	1,96,709	...	...	...	1,351	40	21,939	6,919	30,249	2,26,958	17,141	13,456	30,597	2,57,555	
	28	Madhubani	397	230	244	277	1,148	2,059	59,949	...	...	...	1,798	...	2,206	3,498	7,502	67,451	...	35,090	35,090	1,02,541	
	29	Roserah	60	...	169	269	498	598	13,111	...	...	...	317	40	180	476	1,013	14,124	...	582	582	14,706	
	30	Samastipur	169	192	166	281	808	808	38,479	...	...	...	...	...	...	...	...	38,479	...	3,834	3,834	42,313	
		Total	860	3,150	2,067	2,034	8,111	9,692	3,08,248	...	...	...	3,466	80	24,325	10,893	38,764	3,47,012	17,141	52,962	70,103	4,17,115	
		Divisional total	4,196	11,192	5,332	17,103	37,873	44,855	9,21,490	...	...	...	11,204	145	65,131	72,684	1,49,164	10,70,654	29,048	1,00,547	1,29,595	12,00,249	

FORM NO. III.—*Statement showing the expenditure of the municip[alities]*

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charge.								Public safety.					Public health.						Remarks.
			General Administration, (i) Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Establishment charges. Other than those in columns 21, 22, 25 and 29.	Epidemic (including special establishment charges). Cholera.	Plague.	Other epidemics.	Total.	Vaccination.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	87
BHAGALPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr ...	30	Monghyr ...	6,316	5,670	...	...	1,275	...	...		...	9,188	...	...	9,188	9,869	781	...	...	781	356	
	31	Jamalpur ...	3,378	2,858	...	...	...	99	...		...	4,967	...	31	4,998	...	218	...	...	218	288	
		Total ...	9,694	8,528	...	...	1,275	99	...		...	14,155	...	31	14,186	9,869	999	...	...	999	674	
Bhagalpur ...	32	Bhagalpur ...	9,583	16,269	...	...	...	...	...		...	13,898	...	...	13,898	7,646	358	...	562	920	835	col. 85—Depreciation Fund of Rs. 350 [...]d with cash balance.
	33	Colgong ...	828	773	...	...	...	...	...		...	1,190	...	2	1,192	...	32	...	...	32	74	
		Total ...	10,411	17,042	...	...	...	...	...		...	15,088	...	2	15,090	7,646	390	...	562	952	909	
Purnea ...	34	Purnea ...	2,730	3,103	...	...	...	...	...		...	4,066	...	8	4,074	...	...	...	261	261	270	
	35	Kishanganj ...	2,110	2,551	...	...	...	...	...		...	2,648	...	10	2,750	1,165	...	...	...	...	347	
	36	Katihar ...	1,983	2,755	...	...	...	900	...		...	2,815	...	64	2,879	1,080	...	...	54	54	450	
	37	Forbesganj ...	739	1,411	...	...	...	...	...		...	1,937	...	...	1,937	...	2	...	...	2	227	
		Total ...	7,571	9,820	...	...	...	900	...		...	11,466	...	82	11,640	2,245	2	...	315	317	1,294	
Santal Parganas	38	Deoghar ...	2,658	2,862	...	...	3,650	...	...		...	4,094	...	4	4,098	900	...	...	722	722	245	
	39	Sahibganj ...	1,704	1,968	...	...	11	...	...		...	2,608	...	...	2,608	...	138	...	...	138	282	
	40	Dumka ...	2,207	921	...	...	254	...	...		...	909	...	...	909	...	...	...	55	55	243	
	41	Madhupur ...	2,495	2,211	...	...	...	...	...		...	2,958	...	...	2,958	606	5	...	...	5	243	76—Rs. 150 is Depreciation Fund.
		Total ...	9,064	7,962	...	...	3,915	...	...		...	10,569	...	4	10,57[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
		Divisional total ...	36,740	43,352	...	...	5,1[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

FORM NO. III.—*Statement showing the expenditure of the munici*

Name of division and district.	Serial number of municipality.	Name of municipality.	Public health—*contd.* Drainage and sewerage works. Original works.	Repairs.	Establishment charges.	Total.	Water-supply and waterworks. Original works.	Repairs.	Establishment charges.	Total.	Conservancy. Latrines and urinals.	Road watering.	Road cleaning.
1	2	3	23	24	25	26	27	28	29	30	31	32	33
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BHAGALPUR DIVISION.													
Monghyr	30	Monghyr	2,143		2,763	4,906	40,084	6,812	21,759	68,685	11,995	1,790	15,580
	31	Jamalpur	1,243	2,136	6,222	9,601	...	204	...	204	16,099	1,914	6,588
		Total	3,386	2,136	8,985	14,507	40,084	7,046	21,759	63,889	28,094	3,704	22,168
Bhagalpur	32	Bhagalpur	1,921	883	5,516	8,270	21,152	43,949	15,060	80,161	45,505	3,093	25,173
	33	Colgong	...	...	845	845	...	...	...	...	1,500	8	679
		Total	1,921	383	6,361	9,115	21,152	43,949	15,060	80,161	47,005	3,101	25,852
Purnea	34	Purnea	...	256	1,003	1,259	548	414	154	1,116	9,582	3,308	1,932
	35	Kishanganj	494	100	642	1,236	130	138	108	376	4,594	1,104	1,880
	36	Katihar	166	13	1,330	1,509	275	...	244	519	7,505	264	3,913
	37	Forbesganj	...	794	78	872	...	285	...	285	3,030	2,542	1,448
		Total	660	1,163	3,053	4,876	953	837	506	2,296	24,711	7,218	9,173
Santal Parganas	38	Deoghar	937	1,208	2,560	4,705	1,897	...	...	1,897	8,849	1,069	4,377
	39	Sahibganj	...	6	2,310	3,316	...	1	...	1	7,646	8	3,423
	40	Dumka	293	19	615	927	...	...	...	...	3,987	77	2,685
	41	Madhupur	253	72	1,527	2,152	...	...	...	...	5,843	133	2,652
		Total	1,483	1,305	7,312	10,100	1,897	1	...	1,898	26,325	1,287	13,337
		Divisional	7,450	5,487	25,711	38,598	64,086	51,833					

Name of municipality.	Public health—*concld.* Registration of births and deaths.	Market and slaughter-houses.	Miscellaneous.	Total.	Medical. Establishment.	Scholarships tenable at schools and colleges.	Contribution to Government.	Other contributions.	Other charges.	Refunds.	Total.	Remarks.
3	35	36	37	38	39	40	41	42	43	44	45	87
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr	...	318	...	1,14,310	...	212	...	5,550	...	...	5,762	
Jamalpur	...	1,329	97	36,338	...	...	...	2,489	240	...	2,729	
Total	...	1,647	97	1,50,648	...	212	...	8,039	240	...	8,491	
Bhagalpur	203	1,091	...	1,72,897	...	...	...	5,000	900	1,528	7,428	
Colgong	...	...	...	3,138	...	...	...	1,000	...	...	1,000	Colgong, col. 85—Depreciation Fund of Rs. 250 is merged with cash balance.
Total	203	1,091	...	1,76,035	...	...	...	6,000	900	1,528	8,428	
Purnea	...	234	...	17,952	...	...	...	2,800	1,402	...	4,202	
Kishanganj	...	312	...	11,014	...	...	...	3,000	...	...	3,000	
Katihar	...	402	8	15,704	...	...	...	2,264	...	...	2,264	
Forbesganj	...	62	...	8,468	...	...	...	2,315	...	...	2,315	
Total	...	1,000	8	53,138	...	...	...	10,379	1,402	...	11,781	
Deoghar	...	159	...	22,923	...	...	...	2,420	257	...	2,677	
Sahibganj	...	104	...	13,918	...	4,150	...	...	17	...	4,167	
Dumka	...	...	...	7,974	...	...	...	600	100	...	700	Katihar, col. 76—Rs. 150 is Depreciation Fund.
Madhupur	...	299	...	12,133	...	...	...	900	243	...	1,143	
Total	...	562	...	56,947	...	4,150	...	3,920	617	...	8,687	
Divisional	203	4,300	[illegible]	[illegible]				[illegible]	3,159	1,528	37,387	

Name of division and district.	Serial number of municipality.	Name of municipality.	Public convenience. Pounds.	Dak bungalows and Sarais.	Arboriculture, Public gardens and experimental cultivation.	Veterinary charges.	Public works. Establishment.	Buildings. Original works.	Buildings. Repairs.	Roads. Original works.	Roads. Repairs.	Stores.	Total.
1	2	3	46	47	48	49	50	51	52	53	54	55	56
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BHAGALPUR DIVISION.													
Monghyr	30	Monghyr	202	...	1,687	2,050	5,668	19,230	5	30,703	7,771	1,459	64,826
	31	Jamalpur	50	...	...	...	1,969	...	44	..	8,256	...	10,269
		Total	252	...	1,687	2,050	7,637	19,230	49	30,703	16,027	1,459	75,095
Bhagalpur	32	Bhagalpur	475	...	276	...	4,915	...	372	...	31,279	...	36,566
	33	Colgong	30	...	...	...	...	...	102	...	1,903	...	2,005
		Total	505	...	276	...	4,915	...	474	...	33,182	...	38,571
Purnea	34	Purnea	272	...	...	209	3,387	...	37	460	6,223	4	10,131
	35	Kishanganj	...	...	...	...	750	...	125	..	3,376	...	4,251
	36	Katihar	...	...	...	...	1,191	2,172	2	1,807	1,827	268	7,267
	37	Forbesganj	50	...	...	...	648	...	13	454	2,196	20	3,331
		Total	322	...	...	209	5,976	2,172	177	2,741	13,622	293	24,980
Santal Parganas	38	Deoghar	98	...	129	600	1,636	9,440	462	622	5,648	...	17,808
	39	Sahibganj	13	...	113	1,395	1,231	...	100	..	3,498	28	4,857
	40	Dumka	...	81	77	...	397	1,063	85	...	282	...	1,827
	41	Madhupur	...	...	31	420	1,034	...	...	90	6,671	20	7,815
		Total	111	81	350	2,415	4,298	10,503	647	712	16,099	48	32,307
		Divisional	1,190	81	2,313	4,674	22,836	31,905	1,347	34,156	78,930	[illegible]	1,70,953

Name of municipality.	Public Instruction. Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	Contributions (vi). For general purposes.	Miscellaneous. Interest on loans. Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary). Printing charges.	Law charges.	Provident fund contribution.	Remarks.
3	58	59	60	61	62	63	64	65	66	67	68	69	87
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr	11,435	...	157	11,592	...	...	2,380	...	...	204	2,126	2,887	
Jamalpur	7,266	...	...	7,266	...	...	...	...	167	598	919	691	
Total	18,701	...	157	18,858	...	...	2,380	...	167	802	3,045	3,578	
Bhagalpur	...	20,893	721	21,614	1,618	...	463	...	...	1,260	1,113	3,740	
Colgong	...	1,273	...	1,273	...	...	...	...	...	144	110	38	Colgong, col. 85—Depreciation Fund of Rs. 250 is merged with cash balance.
Total	...	22,166	721	22,887	1,618	...	463	...	...	1,404	1,223	3,778	
Purnea	5,572	...	48	5,620	...	...	642	...	1,127	390	535	261	
Kishanganj	6,201	...	...	6,201	...	..	...	...	...	366	165	326	
Katihar	...	6,885	...	6,885	72	..	...	...	...	406	327	509	
Forbesganj	1,823	...	350	2,173	...	..	...	...	...	260	123	206	
Total	13,596	6,885	398	20,879	72	...	642	...	1,127	1,423	1,150	1,302	
Deoghar	3,515	1,371	270	5,156	...	...	...	..	...	380	1,298	352	
Sahibganj	3,694	1,663	...	5,357	...	...	...	...	...	195	431	354	atihar, col. 70—Rs. 150 is Depreci tion Fund.
Dumka	3,505	523	...	4,028	...	...	...	...	...	8	196	223	
Madhupur	...	3,798	...	3,798	16	...	...	...	...	287	799	257	
Total	10,714	7,355	270	18,339	16	...	...	...	...	870	2,724	1,186	
Divisional	43,011	36,406	1,546										

...in Bhagalpur Division during the year 1938-39—contd.

Name of division and district.	Serial number of municipality.	Name of mu... lity.	Miscellaneous—concld. Other items—concld. Miscellaneous.	Total.	Total.	Total expenditure.	Investments. In securities (other than for sinking funds).	Investments. In savings bank.	Payment to sinking fund.	Repayments of loans.	Advances. Permanent.
1	2	3	70	71	72	73	74	75	76	77	78
BHAGALPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Monghyr	30	Monghyr	2,451	7,668	10,048	2,32,926	...	...	...	1,746	175
	31	Jamalpur	831	3,039	3,206	71,191	...	...	...	1,407	...
		Total	3,282	10,707	13,254	3,04,117	...	...	...	3,153	175
Bhagalpur	32	Bhagalpur	2,747	8,860	9,323	2,89,947	...	...	...	1,103	352
	33	Colgong	58	350	350	10,589	...	...	...	...	...
		Total	2,805	9,210	9,673	3,00,536	...	...	...	1,103	352
Purnea	34	Purnea	139	1,325	3,094	51,387	...	...	...	1,551	...
	35	Kishanganj	80	937	937	32,823	...	...	...	...	...
	36	Katihar	1,552	2,794	2,794	43,503	...	...	150	...	40
	37	Forbesganj	113	702	702	21,126	...	...	...	...	...
		Total	1,884	5,758	7,527	1,48,839	...		150	1,551	40
Santal Parganas	38	Deoghar	4,141	6,171	6,171	68,830	...	...	...	...	25
	39	Sahibganj	234	1,214	1,214	37,325	...	...	...	...	...
	40	Dumka	340	767	767	19,745	...	...	...	493	...
	41	Madhupur	364	1,707	1,707	34,726	...	...	...	...	...
		Total	5,079	9,859	9,859	1,60,626	...	...	...	...	25
		Divisional total	13,050	35,534	40,313	9,14,118	...	...	...	493	[illegible]

Name of municipality.	Extraordinary and debt. Deposits.	Total.	Total disbursement.	Balance. Deposits.	Balance. Actual balance.	Balance. Total.	Grand Total.	Remarks.
3	80	81	82	83	84	85	86	87
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr	26,008	36,484	2,60,410	...	1,63,761	1,63,761	4,33,171	
Jamalpur	812	2,618	73,809	...	31,132	31,132	1,04,941	
Total	26,820	39,102	3,43,210	...	1,94,893	1,94,893	5,38,112	
Bhagalpur	20,126	72,431	3,62,368	15,872	36,067	51,939	4,14,307	
Colgong	834	834	11,423	7	2,103	2,110	13,533	Colgong, col. 85—Depreciation Fund of Rs. 250 is merged with cash balance.
Total	20,960	73,255	3,73,791	15,879	38,170	54,049	4,27,840	
Purnea	5,333	6,904	58,291	2,271	569	2,840	61,131	
Kishanganj	248	961	33,784	...	5,122	5,123	39,906	
Katihar	...	740	44,243	...	8,164	8,164	52,407	
Forbesganj	10	1,075	23,101	...	9,421	9,421	32,522	
Total	5,591	10,580	1,59,419	2,271	23,276	25,547	1,84,966	
Deoghar	151	176	60,006	...	62,683	63,683	1,31,689	
Sahibganj	...	...	37,325	450	16,097	17,447	54,772	
Dumka	535	2,029	21,774	...	1,855	1,855	33,629	Katihar, col. 76—Rs. 150 is Depreciation Fund.
Madhupur	1,704	2,390	37,036	...	22,696	22,696	59,732	
Total	2,820	4,515	1,65,141	450	1,04,281	1,04,681	2,69,823	

Form no. III.—Statement showing the expenditure of the municipal [...] March 1939

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charges. General administration (f) Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account-books and papers, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Public safety. Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outpost).	Rewards for destruction of wild animals and snakes.	Total.	Public Health. Establishment charges. Other than those in columns 21, 22, 25 and 29.	Epidemics (including special establishment charges). Cholera.	Plague.	Other epidemics.	Total.	Vaccination.	Drainage and sewerage works. Original works.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	87
CHOTA NAGPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hazaribagh ...	42	Hazaribagh ...	2,033	2,968	...	...	104	...	...		...	2,956	...	...	2,956	...	...	...	292	292	254	130	
	43	Chatra ...	720	654	...	...	...	...	...		...	633	...	...	633	...	...	...	...	...	104	...	
	44	Giridih ...	1,836	2,094	...	...	40	...	...		...	3,247	...	1	3,248	...	426	...	...	426	170	1,219	
		Total ...	4,589	5,716	...	...	144	...	...		...	6,836	...	1	6,837	...	426	...	292	718	528	1,349	
Ranchi ...	45	Ranchi ...	6,104	7,357	...	...	25	...	...		...	17,552	...	72	17,624	11,354	...	...	683	683	596	1,816	
	46	Lohardaga ...	940	1,043	...	...	...	...	...		...	1,028	...	10	1,038	23	...	...	...	...	90	...	
	47	Doranda N. A. C. ...	1,242	1,251	...	...	5	...	...		...	3,476	...	...	3,476	...	6	...	...	6	135	21	
		Total ...	8,286	9,651	...	...	30	...	...		...	22,056	...	82	22,138	11,757	6	...	683	689	821	1,837	
Palamau ...	48	Daltonganj ...	1,924	1,772	...	...	7	...	...		...	2,009	...	8	2,017	...	12	...	24	36	176	...	
		Total ...	1,924	1,773	...	...	7	...	...		...	2,009	...	8	2,017	...	12	...	24	36	176	...	
Manbhum ...	49	Purulia ...	3,783	5,388	...	...	30	...	...		55	4,007	...	8	4,070	1,854	...	...	221	321	448	421	
	50	Jhalda ...	748	555	...	...	220	...	...		...	528	...	...	528	...	...	...	180	180	72	...	
	51	Raghunathpur ...	530	439	...	...	33	...	...		...	322	...	14	336	...	...	...	54	54	98	...	
	52	Dhanbad ...	3,835	3,706	...	...	...	60	...		...	2,907	...	4	2,911	1,102	...	...	...	...	...	458	
		Total ...	8,896	10,088	...	...	283	60	...		55	7,764	...	26	7,845	2,956	...	...	455	455	618	879	
Singhbhum ...	53	Chaibasa ...	1,836	1,621	...	...	...	...	...		...	2,244	...	6	2,250	...	...	...	356	356	250	...	
	54	Chakradharpur ...	782	1,137	...	...	26	...	...		...	1,295	...	...	1,295	...	...	...	...	...	85	...	
	55	Jugsalai N. A. C. ...	1,559	1,027	...	...	8	...	...		...	772	...	2	774	1,375	...	...	3	8	303	2,834	
	56	Jamshedpur N. A. C.	1,858	1,447	...	...	...	...	...		...	...	...	...	...	520	...	...	...	...	...		
		Total ...	6,035	5,232	...	...	34	...	...		...	4,311	...	8	4,319	1,895	...	...	350		...		
		Divisional Total ...	29,730	32,359	...	...	498	60	...		55	42,976	...	125	43,156	16,228							
		Grand Total for 1938-39	1,41,176	1,70,736	344	41	9,046	[illegible]	...		694	2,78,641											
		Grand Total for 1937-38	1,45,410								[illegible]												

Form no. III.—St[illegible] … year ending March 1939.

Name of division and district.	Serial number of municipality.	Name of municipality.	Public Health—continued. Drainage and sewerage works. Repairs.	Drainage and sewerage works. Establishment charges.	Drainage and sewerage works. Total.	Water-supply and waterworks. Original works.	Water-supply and waterworks. Repairs.	Water-supply and waterworks. Establishment charges.	Water-supply and waterworks. Total.	Conservancy. Latrines and Urinals.	Conservancy. Road watering.	Conservancy. Road cleaning.	Conservancy. Total.	Registration of births and deaths.	Markets and slaughter-houses.	Public Health—concld. Total.	Medical. Establishment.	Medical. Scholarships tenable at schools and colleges.	Medical. Contribution to Government.	Medical. Other contributions.	Medical. Other charges.	Medical. Refunds.	Medical. Total.	Public convenience. Pounds.	Public convenience. Dāk bungalows and serais.	Public convenience. Arboriculture, public gardens and experimental cultivation.	Public convenience. Veterinary charges.	Remarks.
1	2	3	24	25	26	27	28	29	30	31	32	33	34	35	36	[illegible]	39	40	41	42	43	44	45	46	47	48	49	87
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHOTA NAGPUR DIVISION.																												
Hazaribagh	42	Hazaribagh	241	947	1,318	...	1,138	259	1,397	15,743	...	7,518	23,261	...	431	26,953	...	...	2,900	300	896	...	4,096	...	...	...	...	
	43	Chatra	...	...	...	...	556	...	556	83	...	2,308	2,391	...	...	3,051	...	...	...	600	...	...	600	...	...	...	...	
	44	Giridih	...	297	1,516	...	66	38	104	9,990	...	4,951	14,941	...	122	17,279	...	...	...	3,800	...	...	3,800	32	...	...	...	
		Total	241	1,244	2,834	...	1,760	297	2,057	25,816	...	14,777	40,593	...	553	47,283	...	...	2,900	4,700	896	...	8,496	32	...	...	...	
Ranchi ...	45	Ranchi	1,554	2,972	6,342	195	175	292	662	43,294	...	12,600	55,894	5	3,144	79,711	9,263	...	...	...	...	2	9,265	81	...	896	240	
	46	Lohardaga	74	...	74	...	25	...	25	1,764	...	908	2,672	...	106	3,990	...	...	...	1,000	...	...	1,000	1	...	...	...	
	47	Doranda N. A.	51	1,517	1,589	...	...	19	19	5,969	...	2,241	8,210	...	...	8,959	846	...	...	...	...	...	846	36	...	...	..	
		Total	1,679	4,489	8,005	195	200	311	706	51,027	...	15,749	66,776	5	3,250	92,660	10,109	...	...	1,000	...	2	11,111	118	...	[illegible]	240	
Palamau	48	Daltonganj	5	1,215	1,220	...	1,581	8,968	10,549	5,900	405	3,019	9,324	...	623	12,000	...	...	...	3,800	...	...	3,800	1	...	96	100	
		Total	5	1,215	1,220	...	1,581	8,968	10,549	5,900	405	3,019	9,324	...	623	12,000	...	...	...	3,800	...	...	3,800	1	...	96	100	
Manbhum	49	Purulia	263	2,515	3,199	...	20	153	173	16,103	...	9,372	25,502	...	3,127	34,624	1,185	300	280	4,750	1,200	...	7,715	268	...	415	...	
	50	Jhalda	...	240	240	...	173	...	173	...	...	2,111	2,111	...	..	2,776	665	...	...	910	24	...	1,599	...	38	...	75	
	51	Raghunathpur	61	...	61	...	...	...	...	822	...	687	1,509	...	5	1,727	...	...	...	702	...	...	702	...	...	...	...	
	52	Dhanbad	185	1,530	2,173	364	...	...	364	11,635	...	6,490	18,125	241	97	22,102	...	...	1,817	700	1,513	...	4,030	4	...	...	...	
		Total	509	4,285	5,673	364	193	153	710	28,587	...	18,660	47,247	241	3,229	61,129	1,850	300	2,097	7,062	2,737	...	14,046	272	38	415	75	
Singhbhum	53	Chaibasa	361	316	677	...	678	...	678	6,634	254	2,611	9,499	...	461	11,921	..	...	...	2,700	...	...	2,700	95	120	49	230	
	54	Chakradharpur	414	...	414	...	16	...	16	6,058	...	1,190	7,248	...	98	7,561	...	...	...	1,000	...	...	1,000	12	...	...	...	
	55	Jugsalai N. A.	...	...	2,834	...	76	...	76	6,815	...	4,352	11,167	...	21	16,779	120	...	...	...	1,700	...	1,820	...	...	...	...	
	56	Jamshedpur	...	...	...	...	...	...	...	...	...	...	...	...	...	594	...	...	...	...	...	...	...	1,245	...	...	...	
		Total	775	316	3,925	...	770	...	770	19,507	254	8,153	27,914	...	580	36,145	120	...	...	3,700	1,700	...	5,620	1,352	120	49	230	
		Divisional Total	3,209	11,549	21,657	559	4,504	9,729	14,792	1,30,837	659	60,358	1,91,854	246	8,235	2,49,217	12,079	300	4,997	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
		Grand Total	37,432	1,25,453	2,17,400	69,958	1,25,248	2,59,358	4,54,564	6,29,376	45,165	3,86,25[illegible]	[illegible]	[illegible]	[illegible]	[illegible]2,261	20,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
		Grand Total	41,164	1,17,504	2,85,048	54,759	87,728	2,55,8[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

... during the year ending March 1939.

Name of division and district.	Serial number of municipality.	Name of municipality.	Public convenience—concld. Public works. Buildings. Establishment.	Original works.	Repairs.	Roads. Original works.	Repairs.	Stores.	Total.	Total.	Public Instruction. Schools and Colleges.
1	2	3	50	51	52	53	54	55	56	57	58
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHOTA NAGPUR DIVISION.											
Hazaribagh ...	42	Hazaribagh	1,054	...	1,535	...	2,701	26	5,316	5,816	...
	43	Chatra	...	...	60	...	787	14	861	861	...
	44	Giridih	664	...	892	...	3,374	38	4,968	5,000	9,323
		Total	1,718	...	2,487	...	6,862	78	11,145	11,177	9,323
Ranchi ...	45	Ranchi	3,567	1,156	1,337	1,038	20,780	...	27,878	28,595	...
	46	Lohardaga	384	..	81	...	1,250	...	1,715	1,716	...
	47	Doranda N. A.	90	...	245	10	555	...	900	936	5,949
		Total	4,041	1,156	1,663	1,048	22,585	...	30,493	31,247	5,949
Palamau ...	48	Daltonganj	564	...	67	...	6,442	...	7,073	7,270	9,572
		Total	561	...	67	...	6,442	...	7,073	7,270	9,572
Manbhum ...	49	Purulia	568	574	103	14	4,446	...	5,705	6,388	5,583
	50	Jhalda	...	...	201	...	303	...	504	617	...
	51	Raghunathpur	...	...	48	..	182	...	230	230	717
	52	Dhanbad	1,188	342	...	548	2,175	...	4,253	4,257	11,598
		Total	1,756	916	352	562	7,106	...	10,692	11,493	17,808
Singhbhum ...	53	Chaibasa	807	...	99	...	6,697	8	7,811	8,305	1,459
	54	Chakradharpur	705	...	39	...	1,290	...	2,034	2,046	2,172
	55	Jugsalai N. A.	...	...	45	...	2,133	...	2,178	2,178	4,724
	56	Jamshedpur	...	...	...	...	5,396	...	5,396	6,641	13,467
		Total	1,512	...	183	...	15,716	8	17,419	19,170	21,853
		Divisional Total	9,591	2,072	4,752	1,610	58,711	86	76,822	80,356	64,594
		Grand Total	68,288	1,04,466	35,739	6,764	3,82,967	4,793	6,63,885	7,10,438	2,81,207
		Grand Total	70,722	1,90,482	1,02,826	1,72,001	4,24,290	28,338	[illegible]	[illegible]	[illegible]

Public Instruction. Contributions. Libraries, Museums, menageries, etc. Total. | Contribution. For general purposes. | Miscellaneous. Interest on loans. Interest due on account of previous year. Interest due on account of current year. | Discount. | Actual cost of work done for private individuals. | ... charges. | Other items (to be specified in detail in as many columns as may be necessary). | Remarks.

59	60	61	62	63	...	67

		[illegible],660
		10,473
	12,325	61,789
24,009	24,009	1,48,431
5,516	5,516	1,99,173
1,454	1,474	13,217
4,073	4,073	30,786
11,043	11,063	2,43,176
2,878	2,878	61,605
2,878	2,878	61,605
3,982	29,263	1,14,946
2,035	2,035	11,954
598	598	6,406
74,725	75,630	1,35,217
	1,07,526	2,68,523
	15,199	53,083
		18,304
		47,853
		38,897
		58,137
		6,79,873
8,80,077	11,18,100	55,95,044

43	20	
713	...	
[illegible]2,113	20	
58,727	...	
	...	
[illegible]5,281		

... in Bihar, *during the year ending March* 1939.

Name of division and district.	Serial number of municipality.	Name of munici	Miscellaneous—concluded.			Total expenditure.	Extraordinary and debt.								Total disbursement.	Balance.			Grand Total.	Remarks.
			Other items—concluded.		Total.		Investments.		Payment to sinking fund.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
			Miscellaneous.	Total.			In Securities (other than for sinking funds).	In savings bank.			Permanent.	Other.								
1	2	3	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87
CHOTA NAGPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hazaribagh ...	42	Hazaribagh	60	1,050	2,272	60,365	...	...	...	...	...	[illegible]	3,062	6,173	66,538	...	10,131	10,131	76,660	
	43	Chatra	228	503	503	8,857	...	...	...	...	...	[illegible]	18	63	8,930	...	1,553	1,553	10,473	
	44	Giridih	1,173	3,103	2,259	47,295	...	...	...	...	...	[illegible]	366	1,669	48,964	...	12,325	12,325	61,289	
		Total	1,481	4,556	5,034	1,16,517	...	...	...	...	...	[illegible]	3,441	7,905	1,24,423	...	24,009	24,009	1,48,431	
Ranchi ...	45	Ranchi	2,541	9,855	9,998	1,87,269	...	...	...	843	175	[illegible]	3,885	6,388	1,93,657	...	5,516	5,516	1,99,173	
	46	Lohardaga	108	804	804	11,456	...	...	...	...	50	[illegible]	109	287	11,743	20	1,454	1,474	13,217	
	47	Doranda N. A.	400	756	756	26,344	...	...	...	...	...	[illegible]	153	369	26,713	...	4,073	4,073	30,786	
		Total	3,049	11,415	11,558	2,25,069	...	...	...	843	225	[illegible]	4,147	7,044	2,32,113	20	11,043	11,063	2,43,176	
Palamau ...	48	Daltonganj	550	3,375	3,375	51,737	...	...	...	2,391	...	[illegible]	2,134	6,990	58,727	...	2,878	2,878	61,605	
		Total	550	3,375	3,375	51,737	...	...	...	2,391	...	[illegible]	2,134	6,990	58,727	...	2,878	2,878	61,605	
Manbhum ...	49	Purulia	2,071	5,069	5,069	79,712	...	300	...	736	...	[illegible]	4,066	5,971	85,683	25,281	3,982	29,263	1,14,946	
	50	Jhalda	501	832	832	9,844	...	...	...	...	...	...	...	75	9,919	...	2,035	2,035	11,954	
	51	Raghunathpur	126	254	254	5,583	...	...	...	...	...	[illegible]	226	226	5,808	...	598	598	6,406	
	52	Dhanbad	51	2,089	2,446	58,107	...	...	...	...	...	[illegible]	125	1,480	59,587	905	74,725	75,630	1,35,217	
		Total	2,749	8,244	8,601	1,53,245	...	300	...	736	...	[illegible]	4,417	7,752	1,60,997	26,186	81,340	1,07,526	2,68,523	
Singhbhum ...	53	Chaibasa	6	746	746	35,996	...	...	...	...	...	[illegible]	1,014	1,888	37,884	...	15,199	15,199	53,088	
	54	Chakradharpur	786	1,252	1,252	17,971	...	...	...	...	100	[illegible]	...	125	18,096	...	208	208	18,304	
	55	Jugsalai N. A.	275	571	871	28,740	...	...	...	...	...	...	...	..	28,740	...	19,113	19,113	47,853	
	56	Jamshedpur	68	1,021	1,021	25,518	...	...	...	...	...	[illegible]	...	200	25,718	...	13,179	13,179	38,897	
		Total	1,135	3,890	3,890	1,08,225	...	[illegible]	[illegible]	...	100	[illegible]	1,014	2,213	1,10,438	...	47,699	47,699	1,58,137	
		Divisional T	8,964	31,480	32,458	6,54,793	...	..	...	3,970	325	[illegible]	15,153	31,904	6,86,697	26,206	1,66,969	1,93,175	8,79,873	
		Grand Total f	61,024	1,74,771	2,09,386	40,67,950	...	350	2,818	44,431	1,087	[illegible]	[illegible]					[illegible]	55,95,044	
		Grand Total	2,00,648	3,16,481	3,62,430	45,16,736														

No. 139.—Expenditure of municipalities in Bihar during the year 1938-39.

		Rs.
General administration and collection charges	..	3,23,145
Public safety—		
Lighting	..	2,78,541
Police	..	...
Fire	..	694
	Total ..	6,02,380
Public Health and convenience—		
Water-supply (including capital outlay)	..	4,54,564
Drainage (including capital outlay)	..	2,17,400
Conservancy	..	10,60,797
Hospitals and Dispensaries and vaccination	..	1,80,866
Plague charges	..	1,948
Markets and slaughter houses	..	26,637
Arboriculture, public gardens, etc.	..	27,803
Sanitary	..	1,07,546
	Total ..	20,77,561
Public Works—		
Roads	..	3,89,751
Buildings	..	1,40,205
Establishment	..	68,288
Stores	..	4,793
Miscellaneous	..	..
	Total ..	6,03,037
Public instruction	..	4,82,094
Contribution for general purposes	..	13,506
Miscellaneous—		
Interest on loans	..	31,586
Other miscellaneous expenditure	..	1,77,800
	Total ..	7,04,986
Extraordinary and debt—		
Investments	..	350
Payment to sinking funds	..	2,818
Repayment of loans	..	44,431
Advances	..	1,81,004
Deposits	..	1,80,382
	Total ..	4,08,985
	Grand total ..	43,96,949

APPENDIX A.

Statement showing the date of establishment of each municipality in Division, the population within municipal limits, the number of rate-payers, and the percentage of rate-payers to population, during the year 1938-39.

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Year of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
			PATNA DIVISION.				
Patna	Patna	1	Patna City	1864	145,432	30,478	20·95
		2	Barh	1870	9,750	2,892	2·966
		3	Bihar	1869	40,994	8,151	1·734
		4	Dinapore Nizamat	1887	24,221	5,381	23·21
		5	Khagaul	1907	7,412	1,795	24·21
		6	Patna Administration Committee	1916	14,258	2,534	17·77
				Total ...	248,067	51,231	20·65
	Gaya	7	Gaya	1866	88,005	17,700	20·0
		8	Tikari	1885	5,481	1,543	28·1
		9	Daudnagar	1885	11,699	1,443	12·3
				Total ...	105,185	20,686	19·6
	Shahabad	10	Arrah	1865	48,923	9,064	18·5
		11	Jagdispur	1869	9,661	1,551	16·05
		12	Buxar	1869	13,449	2,590	19·25
		13	Dumraon	1869	14,421	2,813	19·5
		14	Bhabua	1869	6,002	995	16·57
		15	Sasaram	1869	25,175	3,635	14·43
				Total ...	117,630	20,648	17·9
				Grand Total ...	470,883	92,565	19·65

APPENDIX A—*contd.*

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Year of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
			TIRHUT DIVISION.				
Tirhut ...	Saran ...	16	Chapra ...	April 1864	47,448	10,393	21·9
		17	Revelganj ...	17th August 1876	8,813	1,718	19·5
		18	Siwan	April 1869	14,217	2,613	18·4
				Total ...	70,477	14,724	20·9
	Champaran ...	19	Motihari	15th April 1869	17,545	2,378	13·5
		20	Bettiah	15th April 1869	27'941	5,204	18·6
		21	Lustbaba Notified Area Committee.	11th February 1937 ...	928	102	10·9
				Total ...	46,414	7,684	16·5
	Muzaffarpur ...	22	Muzaffarpur ...	1st November 1864 ...	42,812	8,199	19·1
		23	Hajipur	1st June 1869	19,299	3,423	17·7
		24	Lalganj	1st June 1869 ...	9,192	1,850	29·1
		25	Sitamarhi ...	1st October 1882	10,701	1,750	16·3
		26	Dumra Notified Area Committee.	17th April 1937	1,000	239	23·9
				Total ...	83,004	15,461	18·6
	Darbhanga ...	27	Darbhanga ...	1st November 1864 ...	60,676	9,402	15·5
		28	Madhubani ...	1st April 1869	18,789	2,952	15·07
		29	Roserah	1st April 1869	8,869	2,352	26·5
		30	Samastipur ...	1st January 1897	9,891	2,086	21·
				Total ...	98,225	16,792	17·1
				Divisional Total for 1938-39 ...	298,120	54,661	18·3
			BHAGALPUR DIVISION.				
Bhagalpur ...	Monghyr ...	30	Monghyr ...	1864	52,863	9,210	17·4
		31	Jamalpur ...	1883	30,346	4,832	15·9
				Total ...	83,209	14,042	16·8
	Bhagalpur ...	32	Bhagalpur ...	1864	83,847	16,340	19·4
		33	Colgong ...	1869	5,233	1,035	19·7
				Total ...	89,080	17,375	19·5
	Purnea ...	34	Purnea ...	1864	15,474	4,086	26·4
		35	Kishanganj ...	1887	8,946	1,578	17·5
		36	Katihar ...	1905	15,864	2,670	16·8
		37	Forbesganj ...	1912	5,939	941	15·8
				Total ...	46,223	9,275	2·06
	Santal Parganas ...	38	Deoghar ...	1869	14,217	1,656	11·6
		39	Sahibganj ...	1883	15,883	2,406	15·1
		40	Dumka ...	1903	9,471	1,776	18·8
		41	Madhupur ...	1909	6,965	1,666	18·5
				Total ...	48,536	7,504	15·4
				Divisional Total ...	267,048	48,196	18·04

APPENDIX A—*concld.*

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Year of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
			CHOTA NAGPUR DIVISION.				
Chota Nagpur	Hazaribagh ...	42	Hazaribagh ...	1st April 1869	20,977	3,286	15·6
		43	Chatra	1st April 1869	8,758	1,086	12·4
		44	Giridih	1st January 1902	21,122	3,585	16·9
				Total ...	50,857	7,957	15·6
	Ranchi ...	45	Ranchi	1st April 1869	50,517	6,800	13·4
		46	Lohardaga ...	1st July 1888	7,577	892	11·7
		47	Doranda N. A. C. ...	1st April 1924	6,721	1,355	20·1
				Total ...	64,815	9,047	13·9
	Palamau ...	48	Daltonganj ...	1st July 1888	12,040	2,450	20·34
				Total ...	12,040	2,450	20·34
	Manbhum ...	49	Purulia	26th July 1876	25,974	4,650	17·9
		50	Jhalda	1st July 1888	6,924	1,417	20·4
		51	Raghunathpur ...	1st April 1888	7,139	946	13·2
		52	Dhanbad ...	1st April 1919	21,020	1,340	6·3
				Total ...	61,057	8,353	13·6
	Singhbhum ...	53	Chaibassa ...	1st April 1875	10,785	1,597	14·8
		54	Chakradharpur ...	1st April 1918	7,158	618	8·63
		55	Jugsalai N. A. C. ...	1st January 1924	8,721	1,089	12·5
		56	Jamshedpur N. A. C.	July 1924	83,738	...	No tax is levied in this area.
				Total ...	110,402	3,304	3·
				Divisional Total, 1938-39 ...	299,171	31,111	10·4
				Grand total for 1938-39 ...	13,35,216	226,533	16·8
				Grand Total for 1937-38 ...	1,335,078	223,870	16·7

APPENDIX B.

Statement showing the results of general elections held in municipalities in the Patna division during the year 1938-39.

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	PATNA DIVISION.						(This column should only show the unsuccessful election and the reasons for the failure of the elections).
1	Patna City	No election held during the year.					
2	Barh	Ditto ditto.					
3	Bihar	6,660 in 16 wards	1,299	58·91	16	14	
4	Dinapur Nizamat	3,812 in wards	1,487	71·54	16	29	
5	Khagaul	No election held during the year.					
6	Patna Administration Committee.	Election system not in force in P. A. C.					
7	Gaya						
8	Tikari	There was no election during the year 1938-39.					
9	Daudnagar						
10	Arrah						
		8,039	2,552	31·78	24	24	
11	Jagdispur 1st Wards	5,526*	2,552*	46·18*	24*	24*	*Represents figures for contested Wards only.
12	Buxar 11 Wards ...	1,175	810	68·9	8	23	
13	Dumraon	1,978	1,168	59·05	8	19	
		No election during the year ...					
14	Bhabua						
15	Sasaram 20 Ward ...	Ditto ditto.					
		3,657	1,404	38·30	20	39	

APPENDIX B—*contd.*

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	TIRHUT DIVISION.						[This column should only show the unsuccessful election and the reasons for the failure of the elections.]
16	Chapra	Ward no. I 489		Uncontested			
		,, II 942	350	37·2	3	7	
		,, III 5,556	616	39.6	3	5	
		,, IV 1,226	477	38·9	3	7	
		,, V 1,248	475	38	3	5	
		,, VI 1,264	590	46·7	3	8	
		,, VII 884	354	40	3	8	
17	Revelganj	Ward no. I 136	104	7·65	2	5	
		,, II 240	161	65·4	2	4	
		,, III 218	154	70·6	2	4	
		,, IV 149	101	67·8	1	4	
18	Siwan	Ward no. I 262	149	56·9	2	5	
		,, II 459	305	66·4	2	4	
		,, III 458	262	61.6	3	4	
		,, IV 386	193	50	3	6	
19	Motihari	No general election was held during the year under report.					
20	Bettiah	Ward no. I 258	131	50·7	1	2	
		,, II 305	No contest.				
		,, III 270					
		,, IV 334					
		,, V 241	154	63·9	1	2	
		,, VI 242	165	68·1	1	2	
		,, VII 93	No contest				
		,, VIII 231	166	71·8	1	2	
		,, IX 216	No contest.				
		,, X 228	88	38·5	1	2	
		,, XI 149	105	70·4	1	2	
		,, XII 333	196	58·8	1	2	
		,, XIII 473	No contest.				
		,, XIV 433	No contest.				
		,, XV 405	182	44·9	1	2	
		,, XVI 224	140	65·1	1	2	
21	Lusthaha Notified Area Committee.	All members of the Committee are nominated by Government.					
22	Muzaffarpur						
23	Hajipur	No general election was held during the year.					
24	Lalganj						
25	Sitamarhi	Ward no. I 786	503	63·9	6	9	
		,, II 253	172	67·9	2	4	
		,, III 288	183	68·2	3	5	
		250	No contest.				
26	D[illegible]						

APPENDIX B—*contd.*

Serial number of municipality.	Name of municipaly.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	TIRHUT DIVISION.						[This column should only show the unsuccessful election and the reasons for the failure of the election.]
27	Darbhanga	Ward no. I 417	No contest.				
		" II 407	No contest.				
		" III 383	313	81·7	1	2	
		" IV 399	351	87·9	1	3	
		" V 452	352	77·8	1	3	
		" VI 269	No contest.				
		" VII 384	319	63·2	1	2	
		" VIII 370	214	57·8	1	3	
		" IX 439	No contest.				
		" X 417	281	67·3	1	3	
		" XI 487	189	38·8	1	3	
		" XII 476	No contest.				
		" XIII 227	140	61·6	0	3	
		" XIV 396	No contest.				
		" XV 425	251	59	1	2	
		" XVI 369	361	85·6	1	2	
		" XVII 440	139	31·5	1	2	
		" XVIII 536	442	83·4	1	2	
		" XIX 655	435	66·4	1	2	
		" XX 367	276	75·2	1	2	
		" XXI 464	312	67·3	1	2	
		" XXII 485	324	66·8	1	2	
		" XXIII 501	No contest.				
		" XXIV			1	2	
28	Madhubani	Ward no. I 409	268	65·5	1	3	
		" II 292	229	78·4	1	3	
		" III 240	161	77	1	3	
		" IV 272	162	66·9	1	2	
		" V 211	143	67·7	1	2	
		" VI 226	No contest.				
		" VII 324	No contest.				
		" VIII 294	No contest.				
		" IX 291	189	64·9	1	2	
		" X 273	169	61·9	1	2	
		" XI 256	112	82·8	1	2	
		" XII 313	268	85·6	1	2	
		" XIII 307	277	90·2	1	2	
29	Roserah	No general election this year. 352	...	...	1	2	
30	Samastipur	No polling.			3	3	

APPENDIX B—*contd.*

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	BHAGALPUR DIVISION.						
30(*a*)	Monghyr	8,049 in all the 20 wards, 1,456 in all the 4 ward where pollings were held.	867	59·5	20	9	There were 9 candidates in the 4 wards where pollings were held. There was no contest in the remaining 16 wards.
31	Jamalpur	No general election was held during the year.					
32	Bhagalpur	Ditto ditto					
33	Colgong	Ditto ditto					
34	Purnea	Ditto ditto					
35	Kishanganj	1,103	608	55·17	12	21	
36	Katihar	18,887	...	...	13	12	No polling was held as there was no contest.
37	Forbesganj	No general election was held during the year.					
38	Deoghar	2,018	...	...	12	12	No polling was held as there was no contest.
39	Sahibganj	1,992	920	46·2	9	16	
40	Dumka	1,4[illegible]6 in all the 8 wards, 733 in wards where election was held.	388	52·9	12	11*	*There were 11 candidates in the 4 wards where there was contest. In other 4 wards the candidates were returned uncontested.
41	Madhu		519	30·98	10	18	

APPENDIX B—*concluded.*

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards.		Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3		4	5	6	7	8
	CHOTA NAGPUR DIVISION.	Ward no.	Volume no.					
42	Hazaribagh	......		...	...	...	...	There was no election during the year.
43	Chatra	......		...	...	...	...	Ditto.
44	Giridih	......		...	...	...	...	Ditto.
45	Ranchi	......		...	...	...	...	There was no election during the year 1938-39.
46	Lohardaga	......		...	...	...	...	Ditto.
47	Doranda N. A. C.	......		...	...	...	...	The members of the committee are nominated by Government.
48	Daltonganj Ward no. 5 ...	I	24	138	67·26	1	2	
		II	258	114	44·18	1	2	
		III	166	87	52·40	1	2	
		IV	199	103	51·75	1	2	
		V	146	106	72·60	1	2	
		VI	192	109	56·77	1	2	
		VII	138	...	...	1	...	Uncontested.
		VIII	156	85	54·48	1	3	
		IX	151	38	25·16	1	2	
		X	169	103	60·94	1	2	
		XI	193	110	56·99	1	2	
		XII	130	96	73·84	1	2	
49	Purulia	......		...	...	...	...	There was no election during the year 1938-39.
50	Jhalda	......		...	...	...	...	Ditto.
51	Raghunathpur	660 in 3 wards	...	...	...	12	12	There was no polling in the election.
52	Dhanbad	......		...	...	...	...	There was no election during the year 1938-39.
53	Chaibassa	......		...	...	...	...	Ditto.
54	Chakradharpur	I	76	41	53·9	1	2	Uncontested.
		II	71	...	...	1	1	
		III	66	52	78·7	1	3	
		IV	81	71	87·6	1	2	
		V	76	70	92·1	1	2	
		VI	57	42	73·5	1	2	
		VII	49	47	96	1	2	
		VIII	59	66	66·7	1	2	
55	Jugsalai N. A. C.	......		...				
56	Jamshedpur N. A. C. ...	......						

APPENDIX C.

Statement showing the mode of assessment in vogue in each municipality in the Patna Division, the rate of which each form of tax is levied, and the result of any revision of assessment made during the year 1938-39.

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	PATNA DIVISION.			Rs. a. p.	Rs. a. p.	
1	Patna City ...	1. Rate on holding ...	At 9½ per cent on the annual value of the holding.	4,165 0 0	...	There was no general revision. The increase in house tax and latrine tax is ·ue to the assessment of new improved holdings.
		2. Latrine tax ...	At 6¼ per cent ditto ...	3,108 0 0	...	
		3. Water tax ...	At 4 per cent ditto falling within the radius of 400 feet from the nearest stand post and at 7½ per cent for house connection.	5,184 0 0	..	The increase in water tax is due partly to the above and partly to the house connection having been given to the buildings.
				...	1,247 0 0	In personal tax.
2	Barh ...	1. Tax on persons according to the circumst·nces and the property within the municipality.	At 1¼ per cent on the actual income of the asses ees and 10 per cent on the annual value of Government and public buildings.	1,058 0 0	...	In latrine tax.
		2. Latrine tax ...	At 5½ per cent of the annual rental value of th· holdings.	...	...	
3	Bihar ...	1. Tax on holding ...	At Rs. 7½ per cent according to the annual value of the holdings.	...	531 13 6	
		2. Tax on person ...	At Re. 1-4-0 per cent according t·· the ·eans and property of the assessees.	130 9 6	...	
		3. Latrine tax ...	At Rs. 7-8-0 per cent o· the annual rental value of the holdings.	...	...	No general revision of assessment w·s made during the year.
4	Dinapore Nizamat	1. Rate on annual valuation of holding.	At 7½ per cent on the annual value of the holding.	...	...	
		2. Tax on arable lands	At 6¼ per cent ditto ...	...	...	
		3. Latrine tax ...	At 6 per cent ditto ...	...	123 5 0	
5	Khagaul ...	1. On the annual value of holding.	At 7¼ per cent ditto ...	802 0 0	...	This relates to private holdings The increase is due to the assessment of tax in the newly built houses.
6	Patna Administration Committee.	1. Tax on holding ...	At 7½ per cent ditto ...	...	...	This refers to Government buildings. The increase is due to the revaluation of the Gover ment build·ngs by the Executive Engineer, Central Divis·o· and due to the assessme·t of taxes on new blocks attachtd ro the Council Cha·ber.
		2. Latrine tax ...	At 7½ per cent ditto ...	4,188 0 0	...	
		3. Water tax ...	At 7½ or 4 per cent ditto ..	...	...	
7	Gaya ...	1. Tax on holding ...	At 7½ per cent of annual value of the house.	...	...	No general assessment was made during the year.
		2. Latrine tax ...	Ditto ...	...	...	
		3. Water tax ...	At 6 per cent of annual value of the house.	...	...	Ditto.
8	Tikari ...	1. Holding tax ...	At 7½ per cent of the annual value of house.	...	253 0 0	No general assessment was made during the year.
		2. Latrine tax	At 3½ per cent ditto ...	...		

APPENDIX C—*concld.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	PATNA DIVISION—*concld.*			Rs. a. p.	Rs. a. p.	
10	Arrah	(1) Tax on holdings ...	$7\frac{1}{2}$ per cent on the annual income			
		(2) Water rate ...	7 per cent ditto.			
		(3) Latrine rate ...	5 per cent ditto.			
11	Jagdispur ...	Tax on person ...	$1\frac{1}{4}$ per cent ditto.			
		Tax on house ...	10 per cent ditto.			
12	Buxar ...	Tax on person ...	2 per cent ditto.			
		Tax on building ...	$\frac{7}{8}$ per cent ditto.			
		Latrine tax ...	7 per cent ditto.			
13	Dumraon ...	Tax on person ...	$\frac{1}{16}$ per cent up to Rs. 600 1·66 per cent above Rs. 600.			
		Tax on house ...	10 per cent ditto.			
14	Bhabhua ...	Tax on person ...	$1\frac{1}{4}$ per cent ditto.			
		Holding tax ...	10 per cent ditto.			
15	Sasaram ...	Tax on person ...	$\frac{1}{4}$ per cent ditto.			
		Tax on house ...	10 per cent ditto.			

APPENDIX C—*continued.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	TIRHUT DIVISION.			Rs. a. p.	Rs. a. p.	
16	Chapra	Holding tax ...	$7\frac{1}{2}$ per cent on the annual value of holdings.	...	2,621 0 0	Due to remission by the Revising Committee.
		Latrine tax ...	$3\frac{3}{4}$ per cent on the annual value of holdings.	...	1,440 0 0	Ditto.
17	Revelganj ...	Holding tax ...	$7\frac{1}{2}$ per cent on the annual value of holdings.	...	62 0 0	Due to fall of some of the holdings lands of which have become partly
		Latrine tax ...	$2\frac{1}{2}$ per cent on the annual value of holdings.	...	28 0 0	Ditto.
18	Siwan	Holding tax ...	$7\frac{1}{2}$ per cent on the annual value of holdings.	...	50 0 0	Due to remission.
		Latrine tax ...	$4\frac{1}{8}$ per cent on the annual value of holdings.	...	33 0 0	Ditto.
19	Motihari ...	Holding tax ...	$7\frac{1}{2}$ per cent on the annual value of holdings whether Government, public or private.	2,673 0 0	...	By general revision of assessment.
		Latrine tax ...	4 per cent on the annual value of holdings whether Government, public or private.	...	1,680 0 0	Ditto.
20	Bettiah	Holding tax ...	$7\frac{1}{2}$ per cent on the annual value of holdings.	160 0 0	...	
		Latrine tax ...	$3\frac{3}{4}$ per cent on the annual value of holdings.	94 0 0	...	
21	Lnathaba Notified Area Committee.	Holding tax ...	$7\frac{1}{2}$ per cent on the annual value of holdings.	...	...	
		Latrine tax ...	At the rate of 2 per cent ...	...	...	
22	Muzaffarpur ...	Holding tax ...	$7\frac{1}{2}$ per cent on the annual value of holdings.	...	173 0 0	Increase or decrease is due to the general and partial revision of assessment.
		Latrine rate ...	5 per cent on the annual value of holdings.	1,396 0 0	...	
		Water rate ...	At 6 per cent on ditto ... within the radius of 600 ft. $2\frac{1}{2}$ per cent within the radius of 1,320 ft. and $7\frac{1}{2}$ per cent on the holdings having water connections.	994 0 0	...	
23	Hajipur ...	Holding tax ...	$7\frac{1}{2}$ per cent on the annual value of holdings.	100 0 0	...	Increase is due to partial revision of assessment during the year.
		Latrine tax ...	5 per cent on the annual value of holdings.	67 0 0	...	
24	Lalganj ...	Holding tax ...	At $7\frac{1}{2}$ per cent on the total value of holdings.	...	345 0 0	Decrease is due to remission of taxes during the year.
		[illegible]	... at [illegible]	...	183 0 0	

APPENDIX C—*continued.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	TIRHUT DIVISION—*concld.*			Rs a. p.	Rs. a. p.	
25	Sitamarhi ...	Holding tax ...	7* per cent on the annual value of holdings.	...	347 0 0	Decrease is due to remission allowed on certain holdings which do not exist now. * It was wrongly shown as 7½ per cent during previous year.
		Latrine tax ...	3½ per cent on the annual value of holdings.	...	122 0 0	
26	Dumra Notified Area Committee.	Holding tax ...	7½ per cent on the annual value of holdings.	...	...	
		Latrine tax ...	2½ per cent on the annual value of holdings.	...	...	
27	Darbhanga ...	Holding tax ...	7½ per cent on the annual value of the holdings for rate-payers in general and 10 per cent on annual value of Government and local bodies buildings.	...	...	No revision.
		Tax on persons ...	Rs. 1-5-0 per cent on the annual income of a person.	...	...	
		Latrine tax ...	Rs. 5 per cent on the rental value of a holding.	...	...	
28	Madhubani ...	Holding tax ...	Rs. 10 per cent on the annual value of holdings on Government and local bodies.	...	...	Ditto.
		Tax on persons ...	Rs. 1-4-0 per cent per annum on annual income of a person.	...	...	
		Latrine tax ...	Per quarter on the annual value of holdings— Re. 1 to Rs. 10 at 2 annas per quarter. Rs. 11 to Rs. 20 at 3 annas per quarter Rs. 21 to Rs. 30 at 4 annas 6 pies per quarter. Rs. 31 to Rs. 40 at 6 annas per quarter. Rs. 41 to Rs. 50 at 7 annas per quarter. Rs. 51 to Rs. 75 at 12 annas per quarter. Rs 76 to Rs. 100 at Re. 1 per quarter. Over Rs. 100 at Rs. 4 per cent per annum.	...	...	
29	Roserah ...	Holding tax ...	7½ per cent on Railway buildings and 10 per cent on annual value of Government and other public buildings.	...	...	No revision.
		Tax on persons ...	At 1 per cent on annual income ..	...	...	
		Latrine tax ...	3 per cent on an annual rental value of holdings.	...	...	
30	Samastipur ...	Holding tax ...	At 10 per cent on the annual value of holdings on Government and public buildings and at Rs. 7-8-0 per cent on that of private buildings.	...	...	Ditto.
		Tax on persons ...	Rs. 1-4-0 per cent on the circumstances of property.	...	...	
		Latrine tax ...	Rs. 5-12-0 per cent on the annual value of holdings.	...	...	

APPENDIX C—*continued.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	BHAGALPUR DIVISION.			Rs. a. p.	Rs. a. p.	
30	Mongbyr ...	Arable land tax ...	At 7½ per cent on the annual value of the holding.	...	41 0 0	The increase is due to the assessment of new and improved holdings. The decrease is due to the reduction in the valuation of arable holdings on which houses have been constructed and assessed.
		Holdings tax ...	Ditto ditto ...	379 0 0	...	
		Latrine tax ...	At Rs. 5-7-6 per cent on the annual valuation of holding.	296 0 0	...	
		Water tax ...	At 7½ per cent on the annual valuation of the holding situated on the streets down which the water pipe runs and at 6 per cent on the streets down which the water pipe does not run.	400 0 0	...	
31	Jamalpur ...	Holding tax ...	At 7½ per cent on the annual valuation.	...	906 0 0	The decrease is due to the general fall in the annual letting value of houses given on rent in the town.
		Latrine tax ...	At 4 per cent on the annual valuation.	...	...	
32	Bhagalpur ...	Tax on holdings ...	At 7½ per cent on the annual valuation of holdings.	685 0 0	264 0 0	The increase is due to assessment of new and improved holdings.
		Latrine tax ...	At 5½ per cent on the annual valuation of holdings.	575 0 0	188 0 0	
		Water tax ...	At 7½ per cent on the annual valuation of holdings having house connections and 6¼ per cent on holdings having no house connection.	733 0 0	231 0 0	The decrease is due to the reduction of taxes of the holdings which have been wholly or partly demolished or destroyed and also the value of which has been diminished from other cause.
33	Colgong ...	Tax on holdings ...	At 6½ per cent on the annual value of holdings.	...	...	
		Latrine tax ...	At 3½ per cent on the annual value of holdings.	...	...	
34	Purnea ...	Tax on holdings ...	At 7½ per cent on the annual valuation of holdings.	...	10,033 0 0	The decrease is due to the grant of provisional certificate of fairness for Government buildings at reduced rate.
		Latrine tax ...	At 5½ per cent on the annual valuation of holdings.	...	...	
35	Kishanganj ...	Tax on holdings ...	At 6¼ per cent on the annual valuation of holdings.	...	...	
		Latrine tax ...	At Rs 3-2-0 per cent on the annual valuation of holdings.	...	...	
36	Katihar ...	Tax on holdings ...	At 7½ per cent on the annual valuation of holdings.	...	...	
		Latrine tax ...	At 4 per cent on the annual valuation of holdings.	...	2 12 9	
37	Forbesganj ...	Tax on persons ...	Personal tax is levied at annas 14 per cent on the actual income of the assessees.	66 12 9	...	
		Tax on holdings ...	Holding tax is levied on the annual letting value of Government, Railway and other local bodies buildings at 8¼ per cent per annum.	1 2 6	...	
		Latrine tax ...	At 4¼ per cent on the letting value of holdings.	...	553 10 5	Due to reduction in appeal committee after general revision of assessment held in 1936-37.
38	Deoghar ...	Rate on annual value of holdings.	At 7 per cent on the annual valuation of holdings (including Government and other buildings).	...	434 13 9	
		Latrine tax ...	At 5 per cent on the annual valuation of holdings containing dwelling houses.	...	...	
39	Sahibganj ...	Tax on holdings ...	At 7½ per cent on the annual valuation of holdings.	...	...	
		Latrine tax ...	At 3 per cent on the annual valuation of holdings.	...		
40	Dumka ...	Tax on holdings ...	At 7½ per cent on the annual valuation of holdings.	...	...	
		Latrine tax ...	At 3 per cent on the annual valuation of holdings.	476 9 0	...	
41	Madhupur ...	Tax on holdings ...	At 7 per cent on the annual valuation of holdings.	320 2 3	...	
		Latrine tax	At 4 per cent on the annual valuation of holdings.			

APPENDIX C—*concluded.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	CHOTA NAGPUR DIVISION.			Rs. a. p.	Rs a. p.	
42	Hazaribagh ...	Holding tax ...	7½ per cent per annum ...	...	...	
		Latrine tax ...	6¼ per cent per annum on the annual letting value of the holdings.	...	...	
43	Chatra ...	Tax on persons ...	Rs. 1-4-0 per cent per annum ...	...	0 4 6	Revision of assessment was made.
44	Giridih	Holding tax ...	7 per cent	...	...	
		Latrine tax ...	4 per cent	...	...	
45	Ranchi	Holding tax ..	Both at 7½ per cent on the annual value of holdings.	3,461 0 0	...	
		Latrine tax ...				
46	Lohardaga ...	Personal tax ...	1½ per cent on the circumstances and property of assessees.	...	...	
		Holding tax ...	10 per cent on Government and municipal buildings only.	...	...	
		Latrine tax ...	5 per cent on the rental valuation of holdings. But where the valuation of holdings is Rs. 25 or less the assessment is made at 3 per cent.	...	...	
47	Doranda N. A. C.	Holding tax ...	Both at the rate of 7½ per cent	...	...	
		Latrine tax ...				
48	Daltonganj ...	1. House tax on Government and public buildings.	10 per cent on annual value of holdings.	307 0 0	...	Due to partial revision of assessment on improved buildings.
		2. Tax on persons according to their circumstances and property.	Re. 1 per cent on the annual income.	...	155 0 0	Due to partial revision of assessment of persons who left the town.
		3. Latrine tax ...	5 per cent on the annual value of holdings.	225 0 0	...	Due to partial revision of assessment on newly constructed and improved buildings.
		4. Water tax ...	5½ per cent on the annual value in case of holdings without house connection and 7½ per cent in case of holdings having house connection.	264 0 0	...	Ditto ditto.
49	Purulia	Holding tax ...	7½ per cent on the annual value of holdings.	242 6 9	...	The increase is due to the increase in the number of buildings.
		Latrine tax ...	5 per cent on the annual value of the holdings.	...	...	
50	Jhalda ...	Holding tax ...	6¾ per cent on the annual letting value of holdings.	178 1 0	...	The increase is due to partial revision of assessment.
51	Raghunathpur ...	Tax on persons ...	1½ per cent on gross income and 10 per cent on the annual value of Government and other buildings.	55 5 3	51 6 9	By partial revision of assessment.
		Latrine tax ...	4 per cent on the annual value of holdings.	14 12 6	10 1 3	Ditto ditto.
52	Dhanbad ...	Holding tax ...	7½ per cent on the annual value of holdings.	727 0 0	...	
		Latrine tax ...	3¾ per cent on the annual value of holdings.	366 0 0	...	
53	Chaibassa ...	Holding tax ...	7½ per cent on the annual value of holdings.	334 0 0	...	
		Latrine tax	4½ per cent on the annual value of holdings.	202 0 0	...	
54	Chakradharpur ...	Holding tax ...	7½ per cent on the gross annual value of holdings.	...	636 0 0	
		Latrine tax ...	6¾ per cent on the gross annual value of holdings.			
55	Jugsalai Notified Area Committee.	On the annual letting value of holdings.	7½ per cent holding tax and 5 per cent latrine tax.	1,464 0 0	...	The increase is due to casual assessment and re assessment of new and improved holdings.
56	Jamshedpur Notified Area Committee.	...	Nil	...	...	

APPENDIX D.

Statement showing the demand, collections, remissions, and outstanding balance of each municipality in Bihar on account of municipal taxes for the year 1938-39.

Serial number of municipality.	Name of municipality.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collections. Arrear.	Collections. Current.	Collections. Total.	Percentage of total collections (column 8) on current demand (column 4).	Remissions. Arrear.	Remissions. Current.	Remissions. Total.	Percentage of total remissions (column 12) on current demand (column 4).	Outstanding balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Patna City ...	1,01,514	5,26,260	6,27,774	45,003	4,40,967	4,85,970	92·34	3,422	12,053	15,475	2·94	1,36,329	
2	Barh	5,201	13,960	19,251	1,145	10,136	11,281	89·88	146	108	254	1·82	7,716	
3	Bihar	8,987	36,690	45,677	2,189	28,650	30,839	84·05	781	528	1,309	3·57	13,529	
4	Dinapore Nizamat	7,550	23,448	30,998	4,771	15,521	20,292	86·54	183	2,109	2,292	9·77	8,414	
5	Khagaul	1,471	20,143	21,614	1,036	18,994	20,030	99·43	45	184	229	1·13	1,355	
6	Patna Administration Committee.	13,340	1,71,864	1,85,104	10,679	1,59,053	1,69,732	98·75	726	3,101	3,827	2·23	11,545	
	Total ...	1,38,053	7,92,365	9,30,418	64,823	6,73,321	7,38,144	93·15	5,303	18,083	23,386	2·95	1,68,888	
7	Gaya	44,394	2,34,033	2,78,427	12,198	1,98,448	2,10,646	90·00	3,224	4,898	8,122	8·4	59,659	
8	Tikari	1,869	6,272	8,141	1,801	2,545	4,346	69·2	44	14	58	·9	3,737	
9	Daudnagar ...	1,025	4,005	5,030	440	3,339	3,779	94·3	181	14	195	4·8	1,056	
	Total ...	47,288	2,44,310	2,91,598	14,439	2,04,332	2,18,771	89·54	3,449	4,926	8,375	3·4	64,452	
10	Arrah	27,473	1,10,470	1,37,943	9,941	94,855	1,04,796	94·8	1,520	2,396	3,916	3·5	29,231	
11	Jagdispur ...	885	6,773	7,658	393	6,362	6,755	99·7	246	126	372	5·5	531	
12	Buxar ...	2,477	14,069	16,546	604	10,342	10,946	77·8	63	135	197	1·3	5,403	
13	Dumraon ...	2,537*	9,613	12,150	877	7,814	8,691	90·4	318	145	463	4·81	2,996	* Rs. 17 was remitted during 1937-38 but due to mistake of Tax Daroga was not shown.
14	Bhabhua ...	104	6,155	6,259	87	6,067	6,154	99·98	3	33	36	·77	69	
15	Sasaram	8,187	18,141	26,328	1,367	14,650	16,017	88·29	1,048	809	1,857	10·23	8,454	
	Total	41,663	1,65,221	2,06,884	13,269	1,40,090	1,53,359	...	3,197	3,644	6,841	...	46,684	
	Divisional Total for 1938-39.	2,27,004	12,01,896	14,28,900	92,531	10,17,743	11,10,274	92·4	11,949	26,653	38,602	3·2	2,80,024	
	TIRHUT DIVISION.													
16	Chapra	2,137	70,888	73,025	815	59,124	59,939	84·6	102	3,675	3,777	5·3	9,309	
17	Revelganj ...	1,013*	4,823	5,836	423	3,470	3,893	80·7	54	177	231	4·7	1,712	* Corrected in audit.
18	Siwan	2,177*	19,100	21,277	1,672	17,312	18,984	99·4	12	1,074	1,084	5·7	1,307	*Corrected in audit.
	Total ...	5,327	94,811	1,00,138	2,910	79,906	82,816	87·3	168	4,926	5,094	5·4	12,228	
19	Motihari ...	7,617*	21,632	29,249	3,960	15,302	19,262	69·04	451	622	1,073	4·9	8,914	*Corrected in audit.
20	Bettiah ...	22,466	41,684	64,150	6,539	30,594	37,133	89·08	1,590	978	25,68	6·1	24,449	
21	Luathaha N. A. C. ...	1,256	6,310	7,566	1,254	5,904	7,158	113·4	...	33	33	·5	375	
	Total ...	31,339	69,626	1,00,965	11,753	51,800	63,553	91·3	2,041	1,633	3,674	5·3	33,738	
22	Muzaffarpur ...	38,601*	1,31,960	1,70,561	17,479	1,05,113	1,22,592	92·9	3,312	4,708	8,020	6·0	39,949	†Difference is due to subsequent reconciliation of the figure.
23	Hajipur	8,204	25,229	33,433	4,572	18,817	23,389	92·7	10	134	144	·5	9,900	
24	Lalganj	898	8,748	9,646	816	6,356	7,202	82·3	2	568	570	6·5	1,874	
25	Sitamarhi ...	797†	13,472	14,269	438	11,773	12,311	90·6	255	1,089	1,344	8·9	714	* Ditto.
26	Dumra Notified Area Committee.	138	3,340	3,478	63	3,199	3,262	97·6	75	1	76	2·3	140	
	Total ...	48,638	1,82,749	2,31,387	23,398	1,45,258	1,68,656	92·2	3,654	6,500	10,154	5·5	52,577	
27	Darbhanga ...	7,942*	85,544	93,486	803	77,570	78,373	91·6	459	3,044	3,503	4	11,610	* Corrected in audit.
28	Madhubani ...	2,139	21,483	23,622	889	18,896	19,785	92·0	136	791	927	4·3	2,910	
29	Roserah	2,816*	7,468	9,784	1,836	6,321	8,157	109·0	198	174	372	4·9	1,255	* Corrected in audit.
30	Samastipur ...	30	20,700	20,730	20	20,310	20,330	98·2	1	286	287	1·3	113	
	Total ...	12,427	1,35,195	1,47,622	3,548	1,23,097	1,26,645	93·6	794	4,285	5,089	3·7	15,888	
					41,609	4,00,061	4,41,670	91·5	6,657	17,354	24,011	4·9	1,14,431	

APPENDIX D—*continued*.

...tement showing the demand, collections remission and outstanding balance of each municipality in the Bhagalpur Division on account of municipal taxes for the year 1938-39.

Name of municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
2	3	4	5	6	7	8	9	10	11	12	13	14	15
BHAGALPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
Monghyr ...	32,291	1,24,685	1,56,976	10,260	96,414	1,15,674	92·7	641	2,629	3,270	2·6	38,032	Monghyr. Col. 3—Rs. 9 added in audit.
Jamalpur ...	2,902	70,667	73,569	2,037	69,281	71,318	100·9	60	303	423	0·6	1,828	Jamalpur. Col. 3—Revised figure as per audit reports.
Bhagalpur ...	1,07,559	2,25,551	3,33,110	23,852	1,93,855	2,17,707	96·5	1,082	17,427	18,509	5·2	96,894	Col. 3—Revised figure.
Colgong ...	736	7,603	8,339	691	7,183	7,874	103·5	1	297	298	3·9	167	Colgong. Col. 3—Rs. 11 excess as per outstanding list.
Purnea ...	22,065	39,284	61,349	11,752	27,967	39,719	101·1	3,845	2,537	6,382	16·2	15,248	
Kishanganj ...	5,577	18,440	24,017	2,141	13,603	15,744	85·4	55	735	790	4·2	7,483	Kishanganj. Col. 8—Correct figure.
Katihar ...	4,531	29,513	34,044	3,296	25,237	28,533	96·6	79	185	264	·8	5,247	Col. 3—Revised figure.
Forbesganj ...	868	7,250	8,118	535	6,444	6,979	96·2	133	146	279	3·8	860	
Deoghar ...	16,259	43,735	59,994	2,284	43,139	45,423	103·8	4,399	326	4,725	10·8	9,846	Deoghar. Col. 3—Revised figure.
Sahibganj ...	177	29,495	29,672	73	28,592	28,665	97·1	11	509	520	1·7	487	
Dumka ...	7,035	16,982	24,017	2,122	11,904	14,026	82·5	...	...	...	...	9,991	Dumka. Col. 3—Revised figure.
Madhupur ...	827	27,425	28,252	246	25,969	26,215	95·5	71	1,052	1,123	4·09	914	
Divisional Total for 1938-39 ...	2,00,527	6,40,930	8,41,457	68,289	5,49,588	6,17,877	96·4	10,377	26,206	36,583	5·7	1,86,997	

APPENDIX D—*concluded*.

Serial number of municipality and notified area committee.	Name of municipality and notified area committee.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	CHOTA NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
42	Hazaribagh ...	(a) 14,178	45,346	59,524	6,650	33,068	39,718	87·6	2,128	1,725	3,853	8·5	15,953	(a) Revised figure due to mistakes subse- audit.
43	Chatra ...	991	3,890	4,881	541	2,816	3,357	86·2	5	17	22	0·5	1,502	
44	Giridih ...	7,681	32,103	39,784	4,832	23,941	28,773	89·62	552	2,007	2,559	7·97	8,452	
	Total ...	22,850	81,339	,04,189	12,023	59,825	71,848	88·3	2,685	3,749	6,434	7·9	25,907	
45	Ranchi ...	19,325	1,27,108	1,46,433	4,496	1,08,556	1,13,052	89·0	3,224	10,812	14,036	11·0	19,345	
46	Lohardaga ...	5,774	7,133	12,907	610	5,500	6,110	85·6	3,042	716	3,758	52·6	3,039	
47	Doranda N. A. C.	6,249	18,014	24,263	1,854	12,528	14,382	79·8	307	2,350	2,657	14·7	7,224	
	Total ...	31,348	1,52,255	1,83,603	6,960	1,26,584	1,33,544	87·7	6,573	13,878	20,451	13·4	29,608	
48	Daltonganj ...	(b) 8,172	27,036	35,208	5,051	21,041	26,092	96·50	42	411	453	1·6	8,663	(b) A sum of Rs. 222 has been increased in the arrear demand due to assessment, made on the improved Government buildings.
	Total ...	8,172	27,036	35,208	5,051	21,041	26,092	96·50	42	411	453	1·6	8,663	
49	Purulia ...	(c) 3,967	56,662	60,629	2,694	49,680	52,374	92·43	365	5,185	5,550	9·7	2,705	(c) Revised figures
50	Jhalda ...	(c) 1,727	6,589	8,316	712	5,291	6,003	91·1	578	204	782	11·8	1,531	
51	Raghunathpur ...	1,422	3,874	5,296	494	2,960	3,454	89·15	583	183	766	19·77	1,076	
52	Dhanbad ...	(d) 16,750	53,787	70,537	7,820	43,301	51,121	95·0	309	589	898	1·6	18,518	(d) The difference of Rs. 8 in the arrear demands as compared with the closing balances shown in Appendix D for 1937-38 is due to remission of Rs. 8 granted but was not shown in form D for the year 1927-38.
	Total ...	23,866	1,20,912	1,44,778	11,720	1,01,232	1,12,952	93·4	1,835	6,161	7,996	6·6	23,830	
53	Chaibassa ...	19,452	25,658	45,110	7,850	16,905	24,755	96·5	1,366	395	1,761	6·9	18,594	
54	Chakradharpur ...	2,771	12,694	15,465	1,812	10,095	11,907	93·80	7	382	389	3·06	3,169	
55	Jugsalai N. A. C.	912	23,175	24,087	751	20,900	21,651	93·4	5	253	258	1·1	2,178	
56	Jamshedpur N. A. C.	...	...	..	...	...	...	...	...	...	...	...	...	
	Total ...	23,135	61,527	84,662	10,413	47,900	58,313	94·7	1,378	1,030	2,418	3·9	23,941	
	Divisional Total 1938-39.	1,09,371	4,43,069	5,52,440	46,167	3,56,582	4,02,749	90·9	12,513	25,329	37,742	8·5	1,11,949	
	Grand Total for 1938-39.	6,34,933	27,67,976	34,02,909	2,48,596	23,23,974	25,72,570	92·9	41,496	95,432	1,36,938	4·9	6,93,401	
	Grand Total for 1937-38.	5,71,146	27,50,384	33,21,530	2,27,041	23,17,560	25,44,601	93·6	41,558	1,06,414	1,47,972	5·3	6,28,967	

APPENDIX E.

Statement showing the details of educational expenditure incurred by the Municipalities in Bihar, during the year 1938-39.

Name of municipality.	Inspection (including salaries, travelling allowances, and contingencies of inspecting pandits).	Maintained or managed by municipalities. — Technical and other special schools.	Maintained — Arts Colleges.	Maintained — High schools, including schools managed by Joint-Committees.	Maintained — Middle schools. — English.	Maintained — Middle schools. — Vernacular.	Maintained — Primary schools for boys.	Grand total of municipal schools.	Aided by municipalities. — Technical and other special schools.	Aided — High English.	Aided — Middle schools. — English.	Aided — Middle schools. — Vernacular.	Aided — Primary schools for boys. — Upper.	Aided — Primary schools for boys. — Lower.	Aided — Primary schools for girls.	Aided — Total primary schools.	Grand total for aided schools.	Scholarships held in— Primary schools.	Scholarships — Secondary schools.	Scholarships — Special schools.	Scholarships — Total.	Miscellaneous. — Buildings and furniture. — Secondary schools.	Buildings and furniture. — Primary schools.	Buildings and furniture. — Total.	Payment to abolished schools. — Secondary schools.	Payment to abolished schools. — Primary schools.	Examination, prizes and rewards. — Secondary schools.	Examination, prizes and rewards. — Primary schools.	Contingent charges. — Secondary schools.	Contingent charges. — Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Patna City	...	...	...	...	4,960	...	29,087	34,047	...	...	300	...	2,820	720	864	4,404	4,704	360	...	...	360	100	210	310	...	...	...	...	225	1,004	1,539	40,650	35,065	13·28	
Barh	...	...	...	...	...	..	2,337	2,337	...	...	...	25	...	132	415	547	572	...	...	...	...	...	109	109	...	...	...	...	..	63	172	3,081	3,056	25·30	
Bihar	...	...	...	...	...	...	2,084	2,084	...	...	...	...	1,149	3,644	1,047	5,840	5,840	...	...	...	...	...	...	...	...	...	...	...	...	...	..	7,924	7,924	28·74	
Dinapore Nizamat ...	...	...	...	...	...	...	2,536	2,536	...	...	...	...	...	1,605	542	2,147	2,147	...	...	...	...	...	2,380	2,380	...	...	...	30	...	...	2,410	7,093	7,093	31·87	
Khagaul	...	...	...	...	...	...	1,293	1,293	...	...	..	...	...	607	144	751	751	...	...	...	...	...	29	29	...	...	...	...	...	178	207	2,251	2,251	9·96	
Patna Administration Committee	...	For 150	ass	litera ...	cy. 4,727	...	10,223	15,100	...	...	...	...	...	822	950	1,772	1,772	...	...	...	...	...	847	847	...	...	...	124	...	145	1,116	17,998	13,111	14·16	
Total ...	...	150	...	...	9,687	...	47,560	57,397	...	...	300	25	3,969	7,530	3,962	15,461	15,786	360	...	...	360	100	3,575	3,675	...	...	...	154	225	1,390	5,444	78,987	68,600	14·80	
Gaya	...	...	...	...	...	...	15,81	15,813	...	...	...	...	...	2,880	3,557	6,437	6,437	...	...	166	166	...	300	300	...	...	...	140	...	3,796	4,236	26,652	26,652	22·94	
Tikari	...	...	...	...	...	...	1,065	1,065	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	25	...	...	...	48	...	103	176	1,241	1,241	18·25	
Daudnagar	...	...	...	...	...	...	1,133	1,133	...	...	...	...	...	1,334	...	1,334	1,334	...	...	...	...	...	16	16	...	...	...	...	...	178	194	2,661	2,661	38·80	
Total ...	...	...	...	...	...	..	18,01.	18,011	...	...	...	...	...	4,214	3,557	7,771	7,771	...	...	166	166	...	341	341	...	...	...	188	...	4,077	4,606	80,554	30,388	23·53	
Arrah ...	...	...	...	...	...	...	6,295	6,295	...	...	...	...	1,789	4,774	...	6,563	6,563	...	...	...	...	...	2,012	2,012	...	180	...	...	...	...	2,192	15,050	15,050	23·01	
Jagdishpur	...	191	...	...	...	...	729	920	...	...	...	...	...	409	206	615	615	...	...	...	...	...	...	...	...	...	...	...	...	123	123	1,658	1,467	19·93	
Buxar	...	...	...	...	...	...	1,271	1,271	...	...	...	...	...	450	235	685	685	...	...	...	...	...	...	...	...	...	...	...	...	311	311	2,267	2,267	19·8	
Dumraon	...	...	...	...	...	...	5,508	5,508	...	...	...	...	...	561	...	561	561	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,069	6,069	48·62	
Bhabhua	...	...	...	...	...	...	621	621	...	...	...	...	...	713	189	902	902	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,523	1,523	21·41	
Sasaram	...	...	...	...	...	...	4,086	4,086	...	...	...	...	...	383	...	386	386	...	...	...	...	...	...	...	...	...	...	...	...	304	304	4,776	4,776	17·89	
Total ...	...	191	...	...	...	...	18,510	18,701	...	...	...	...	1,789	7,293	630	9,712	9,712	...	...	...	...	...	2,012	2,012	...	180	...	...	...	758	2,930	31,343	31,152	25·57	
Divisional total for 1938-39 ...	...	341	...	...	9,687	...	84,081	94,109	...	...	300	25	5,758	19,037	8,149	32,944	33,269	360	...	166	526	100	5,928	6,028	...	180	...	342	225	6,205	12,980	1,40,884	1,30,040	18·16	

Name of municipality.	Inspection (including salaries, travelling allowances, and contingencies of inspecting pandits).	Maintained or managed by municipalities. — Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint-Committees.	Middle schools. — English.	Middle schools. — Vernacular.	Primary schools for boys.	Grand total of municipal schools.	Aided by municipalities. — Technical and other special schools.	High English.	Middle schools. — English.	Middle schools. — Vernacular.	Primary schools for boys. — Upper.	Primary schools for boys. — Lower.	Primary schools for girls.	Total primary schools.	Grand total for aided schools.
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
TIRHUT DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chapra ...	...	...	...	...	3,168	744	12,362	16,214	88	...	...	...	...	1,136	636	1,773	1,86[illegible]
Revelganj ...	...	...	...	...	2,808	...	2,085	4,893	...	...	...	...	...	...	...	...	...
Siwan ...	...	...	...	...	...	...	2,568	2,568	...	...	...	...	...	1,234	1,127	2,361	2,361
Total ...	...	...	...	...	5,916	744	17,015	23,675	88	...	...	...	...	2,370	1,763	4,133	4,221
Motihari ...	...	...	...	...	...	...	5,381	5, 81	300	...	591	...	...	318	...	318	1,20[illegible]
Bettiah ...	...	...	...	...	2,600	...	4,796	7,405	...	...	...	...	302	490	1,682	2,474	2,47[illegible]
Luathaha N. A. C. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	...	...	...	...	2,609	...	10,177	12,766	360	...	591	...	302	808	1,682	2,792	3,74[illegible]
Muzaffarpur ...	...	...	...	...	5,471	...	9,144	14,615	...	...	1,772	...	1,019	6,436	2,320	9,775	11,5[illegible]
Hajipur ...	...	...	...	...	...	...	2,807	3,807	...	...	300	...	...	155	...	155	45[illegible]
Lalganj ...	...	...	...	...	...	...	1,496	1,496	...	...	...	...	...	50	507	557	55[illegible]
Sitamarhi ...	...	...	...	...	...	...	1,989	1,989	...	...	...	...	...	...	1,219	1,219	1,21[illegible]
Dumra Notified Area Committee ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	...	...	...	...	5,471	...	16,436	21,907	...	...	2,072	...	1,019	6,641	4,046	11,706	13,77[illegible]
Darbhanga ...	...	...	...	...	5,156	2,988	8,161	16,305	...	...	600	...	...	4,704	1,263	5,967	6,56[illegible]
Madhubani ...	...	...	...	...	...	...	412	412	...	...	...	...	300	2,673	772	3,745	3,74[illegible]
Roserah ...	...	...	...	...	...	...	2,251	2,281	...	...	...	...	...	...	...	...	...
Samastipur ...	...	...	...	...	3,075	...	3,927	7,002	...	...	...	...	...	76	...	76	7[illegible]
Total ...	...	...	...	...	9,131	2,988	14,781	26,900	...	...	600	...	300	7,453	2,035	9,788	10,38[illegible]
Divisional total for 1938-39 ...	...	...	...	...	23,127	3,732	58,409	85,268	58,409	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9,526	28,419	32,13[illegible]

Name of municipality.	Scholarships held in— Primary schools.	Secondary schools.	Special schools.	Total.	Miscellaneous. Buildings and furniture. — Secondary schools.	Buildings and furniture. — Primary schools.	Buildings and furniture. — Total.	Payment to abolished schools. — Secondary schools.	Payment to abolished schools. — Primary schools.	Examination, prizes and rewards. — Secondary schools.	Examination, prizes and rewards. — Primary schools.	Contingent charges. — Secondary schools.	Contingent charges. — Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
2	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
TIRHUT DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapra ...	...	...	...	...	768	330	1,098	...	...	...	...	963	316	2,377	20,451	14,780	21·6	
Revelganj ...	...	...	...	...	278	32	310	...	...	72	...	36	21	439	5,332	2,138	38·4	
Siwan ...	...	...	...	...	...	94	94	...	...	...	...	...	106	200	5,129	5,129	17·6	
Total ...	...	...	...	...	1,046	456	1,502	...	...	72	...	999	443	3,016	30,912	22,047	21·4	
Motihari ...	...	...	...	...	...	69	69	...	...	...	...	...	56	125	6,775	5,824	27·4	
Bettiah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,879	7,270	19·7	
Luathaha N. A. C. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	...	...	...	...	...	69	69	...	...	...	...	...	56	125	16,654	13,094	22·5	
Muzaffarpur ...	...	...	...	...	...	...	...	...	...	...	...	...	649	649	26,811	19,568	20·0	
Hajipur ...	...	...	...	...	...	...	...	...	...	...	...	...	732	722	4,984	4,684	22·9	
Lalganj ...	...	...	...	...	...	...	...	...	...	...	...	...	15	15	2,068	2,068	26·2	
Sitamarhi ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,208	3,208	26·0	
Dumra Notified Area Committee ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	...	...	...	...	...	..	...	...	...	...	...	...	1,386	1,386	37,071	29,528	21·3	
Darbhanga ...	...	...	...	...	...	20	20	...	...	...	...	...	...	20	22,892	14,148	18·6	
Madhubani ...	...	...	...	...	...	...	...	...	...	...	75	...	...	75	4,232	4,232	32·4	
Roserah ...	...	...	...	...	...	97	97	...	106	...	...	...	18	221	2,502	2,502	30·1	
Samastipur ...	...	...	...	...	982	444	1,426	...	...	...	...	50	96	1,572	9,550	4,549	21·8	
Total ...	...	...	...	...	982	561	1,543	...	106	...	75	50	114	1,888	39,176	25,425	20·5	
Divisional total for 1938-39 ...	...	...	...	...	2,028	1,086	3,114	..	106	72	75	1,049	1,999	6,415	1,23,813	90,094	20·0	

Name of municipality.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	Maintained or managed by municipalities. — Technical and other special schools.	Maintained — Arts Colleges.	Maintained — High schools, including schools managed by Joint Committees.	Maintained — Middle schools. — English.	Maintained — Middle schools. — Vernacular.	Maintained — Primary schools for boys.	Maintained — Grand total of municipal schools.	Aided by municipalities. — Technical and other special schools.	Aided — High English.	Aided — Middle schools. — English.	Aided — Middle schools. — Vernacular.	Aided — Primary schools for boys. — Upper.	Aided — Primary schools for boys. — Lower.	Aided — Primary schools for girls.	Aided — Total primary schools.	Aided — Grand total for aided schools.
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
BHAGALPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Monghyr ...	...	...	...	...	...	...	6,486	6,486	160	...	...	...	445	1,084	1,833	3,362	3,522
Jamalpur ...	...	...	...	...	...	...	4,722	4,722	...	...	...	...	...	1,086	684	1,770	1,770
Bhagalpur...	...	...	...	...	...	...	10,567	10,567	...	...	...	...	1,928	2,306	3,263	7,497	7,497
Colgong ...	...	...	...	...	...	...	431	431	...	...	...	...	328	288	204	820	820
Purnea ...	...	...	...	...	...	...	3,869	3,869	...	...	...	...	300	97	900	1,297	1,297
Kishanganj	...	...	...	...	...	...	1,760	1,760	...	...	1,200	...	945	216	...	1,161	2,361
Katihar ...	...	...	...	...	...	...	702	702	...	...	120	...	...	1,754	1,594	3,348	3,468
Forbesganj	...	...	...	...	...	...	...	...	...	...	...	...	...	1,038	628	1,666	1,666
Deoghar ...	...	...	...	...	...	...	3,089	3,089	...	...	...	...	390	384	564	1,338	1,338
Sahebganj	...	...	...	...	...	...	3,333	3,33	...	...	...	...	...	1,661	...	1,661	1,661
Dumka ...	...	...	...	...	...	...	3,502	3,502	...	...	...	...	...	...	282	282	282
Madhupur	...	...	...	...	...	...	959	959	...	...	...	...	360	1.040	1,044	2,444	2,444
Divisional total for 1938-39	...	...	...	...	...	...	39,420	39,420	160	...	1,320	...	4,696	10,954	10,996	26,646	28,126

Name of municipality.	Scholarships held in— Primary schools.	Scholarships — Secondary schools.	Scholarships — Special schools.	Scholarships — Total.	Miscellaneous. — Buildings and furniture. — Secondary schools.	Buildings and furniture. — Primary schools.	Buildings and furniture. — Total.	Payment to abolished schools. — Secondary schools.	Payment to abolished schools. — Primary schools.	Examination, prizes and rewards. — Secondary schools.	Examination, prizes and rewards. — Primary schools.	Contingent charges. — Secondary schools.	Contingent charges. — Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
2	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
BHAGALPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr ...	...	...	212	213	...	1,427	1,427	...	...	...	...	...	157	157	*11,804	11,432	11·7	*Includes Rs. 212, shown in column 40 of Statement III.
Jamalpur ...	...	...	...	...	...	539	539	...	...	...	...	...	234	773	7,265	7,365	11·8	Column 9 includes Rs. 182 for girls' school and Rs. 171 for night school.
Bhagalpur...	...	...	...	...	...	1,903	1,903	...	...	...	...	...	926	2,829	20,893	20,893	14·6	
Colgong ...	...	...	...	...	...	9	9	...	...	...	12	...	...	10	1,272	1,272	16·7	Column 9 includes Rs. 10 for night schools.
Purnea ...	...	...	...	...	...	319	319	...	...	...	10	...	77	406	5,572	5,572	20·6	Column 9 includes Rs. 697 for girls' schools.
Kishanganj	...	...	...	...	1,450	507	2,047	...	...	...	18	...	15	2,080	6,201	3,551	19·6	
Katihar ...	...	...	...	...	...	2,524	2,524	...	...	...	...	...	52	52	6,746	6,626	24·5	
Forbesganj	...	...	...	...	...	62	62	...	...	...	55	...	40	95	1,823	1,823	14·3	
Deoghar ...	...	...	...	...	...	395	395	...	..	...	26	...	433	854	5,281	5,281	15·4	Rs. Rs. Column 34—5,156—270 of columns 61 and 60 of statement III and Rs. 395 out of the amount in col. 61 of statement III.
Sahebganj	...	...	...	...	...	266	266	...	...	...	48	...	49	97	5,357	5,357	18·6	Column 9 includes Rs. 1,821 for girls' schools.
Dumka ...	...	...	241	241	...	1,156	1,156	...	...	...	...	...	5[illegible]	54	5,235	4,994	26·5	Column 24 includes Rs. 1,207 on account of teachers' Provident Fund and construction of educational buildings and repairs.
Madhupur	...	...	...	...	...	392	3[illegible]2	...	...	...	...	...	3	395	3,798	3,798	17·3	
Divisional total for 1938-39	...	...	453	453	1,450	9,589	11,039	...	...	...	169	...	2,040	7,802	81,247	77,864	17·9	

Serial number of municipality	Name of municipality	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits)	Maintained or managed by municipalities: Technical and other special schools	Maintained: Arts Colleges	Maintained: High schools, including schools managed by Joint Committees	Maintained: Middle schools: English	Maintained: Middle schools: Vernacular	Maintained: Primary schools for boys and girls	Grand total of municipal schools	Aided by municipalities: Technical and other special schools	Aided: High schools	Aided: Middle schools: English	Aided: Middle schools: Vernacular	Aided: Primary schools for boys: Upper	Aided: Primary schools for boys: Lower	Aided: Primary schools for girls	Total primary schools	Grand total for aided schools
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	CHOTA NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42	Hazaribagh ...	...	...	...	...	2,829	...	4,945	7,774	...	...	2,040	...	717	2,122	324	3,163	5,203
43	Chatra ...	...	...	...	...	...	...	966	966	607	...	...	...	...	...	227	227	834
44	Giridih ...	...	...	...	...	4,038	...	3,774	7,812	...	...	...	...	166	1,368	806	2,340	2,340
	Total ...	...	...	...	...	6,867	...	9,685	16,552	607	...	2,040	...	883	3,490	1,357	5,730	8,377
45	Ranchi ...	1,419	...	...	...	...	...	20,477	20,477	180	...	600	780	1,140	1,740	2,268	5,148	6,708
46	Lohardaga ...	...	...	...	...	...	...	1,017	1,017	(b) 390	...	...	...	220	109	...	239	719
47	Doranda N. A. C. ...	...	...	...	...	...	...	1,670	1,670	...	...	...	...	...	221	1,703	1,924	1,924
	Total ...	1,419	...	...	...	...	...	23,164	23,164	570	...	600	780	1,360	2,070	3,971	7,401	9,351
48	Daltonganj ...	...	...	...	...	3,310	...	4,145	7,455	...	...	...	1,020	...	...	870	870	1,890
	Total ...	...	...	...	...	3,310	...	4,145	7,455	...	...	...	1,020	...	...	870	870	1,890
49	Purulia ...	...	...	...	...	3,873	...	1,441	5,314	...	...	...	...	778	3,513	2,622	6,913	6,913
50	Jhalda ...	...	...	...	...	...	...	...	...	108	...	...	...	...	1,544	228	1,772	1,880
51	Raghunathpur ...	...	...	...	...	...	...	675	675	...	...	...	...	...	428	186	614	614
52	Dhanbad ...	...	3,161	...	...	...	...	7,495	10,656	...	...	...	1,860	...	260	1,170	1,430	3,290
	Total ...	...	3,161	...	...	3,873	...	9,611	16,645	108	...	...	1,860	778	5,745	4,206	10,729	12,697
53	Chaibassa ...	...	...	...	...	...	...	1,454	1,454	...	...	...	...	936	864	3,148	4,948	4,948
54	Chakradharpur ...	...	...	...	...	...	...	...	...	...	...	...	...	(c) 300	1,386	436	2,122	2,122
55	Jugsalai N. A. C. ...	...	...	...	...	3,500	...	1,026	4,526	...	...	...	...	...	...	...	...	...
56	Jamshedpur N. A. C. ...	...	...	...	...	...	...	...	...	...	...	2,380	...	10,727	...	860	11,587	13,967
	Total ...	...	...	...	...	3,500	...	2,480	5,980	...	...	2,380	...	11,963	2,250	4,444	18,657	21,037
	Divisional Total ...	1,419	3,161	...	...	17,550	...	49,085	69,796	1,285	...	5,020	3,660	14,984	13,555	14,848	43,387	53,352
	Grand total for 1938-39 ...	1,419	3,503	...	...	50,364	3,732	2,30,995	88,593	1,893	...	[illegible]	[illegible]	[illegible]	60,818	43,519	1,31,396	1,46,877
	Grand total for 1937-38 ...	1,517	390	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,38,930

Serial number of municipality	Name of municipality	Scholarships held in— Primary schools	Scholarships: Secondary schools	Scholarships: Special schools	Scholarships: Total	Miscellaneous: Buildings and furniture: Secondary schools	Buildings and furniture: Primary schools	Buildings and furniture: Total	Payment to abolished schools: Secondary schools	Payment to abolished schools: Primary schools	Examination, prizes and rewards: Secondary schools	Examination, prizes and rewards: Primary schools	Contingent charges: Secondary schools	Contingent charges: Primary schools	Total miscellaneous charges	Grand total	Total expenditure on primary schools	Percentage of expenditure on primary schools to total ordinary income	Remarks
1	2	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	CHOTA NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
42	Hazaribagh ...	...	...	...	...	250	290	540	...	...	...	...	...	...	540	13,517	8,398	24·8	
43	Chatra ...	...	...	...	...	...	...	...	...	...	...	...	...	35	35	1,835	1,228	17·5	
44	Giridih ...	...	...	...	...	548	345	893	...	...	50	15	250	132	1,340	11,492	6,606	28·3	
	Total ...	...	...	...	...	798	635	1,433	...	...	50	15	250	167	1,915	26,844	76,232	25·6	
45	Ranchi ...	...	...	...	...	...	491	491	...	...	...	82	...	170	748	(a) 29,347	26,368	27·1	
46	Lohardaga ...	...	...	...	...	...	115	115	...	...	9	28	...	37	189	1,925	1,526	19·8	
47	Doranda N. A. C. ...	...	...	...	...	...	4,279	4,279	...	...	...	...	...	...	4,279	7,873	7,873	77.5	
	Total ...	...	...	...	...	...	4,885	4,885	...	...	9	110	...	207	5,211	39,145	35,769	31·1	
48	Daltonganj ...	...	...	...	...	116	61	177	...	...	50	...	...	...	227	9,572	5,076	19·16	
	Total ...	...	...	...	...	116	61	177	...	...	50	...	...	...	227	9,572	5,076	19·16	
49	Purulia ...	...	...	...	...	...	168	168	...	...	...	...	...	120	288	12,515	8,642	18·1	
50	Jhalda ...	...	...	...	...	...	...	...	...	...	...	...	...	31	31	1,911	1,803	20·5	
51	Raghunathpur ...	...	...	...	...	...	30	30	...	...	...	...	...	12	43	1,331	1,331	38·86	
52	Dhanbad ...	332	...	...	332	...	218	218	...	...	...	...	...	204	482	14,760	9,739	20·5	
	Total ...	332	...	...	332	...	416	416	...	...	...	...	...	427	843	30,517	21,515	20·2	
53	Chaibassa ...	...	...	...	...	...	...	...	...	...	...	...	180	35	215	6,617	6,437	29·9	
54	Chakradharpur ...	...	...	...	...	...	50	50	...	...	...	...	...	...	50	2,172	2,172	22·86	
55	Jugsalai N. A. C. ...	...	...	...	...	110	88	198	...	...	...	...	...	...	198	4,724	1,114	7·2	
56	Jamshedpur N. A. C. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,967	11,587	96·7	
	Total ...	...	...	...	...	110	138	248	...	...	...	...	180	35	463	27,480	21,310	18·8	
	Divisional Total ...	332	...	...	332	1,024	6,135	7,159	...	...	109	125	430	836	8,659	1,33,558	99,902	24·5	
	Grand total for 1938-39 ...	692	...	619	1,311	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	109	711	1,704	11,080	35,856	4,79,503	3,97,900	14·1	
	Grand total for 1937-38 ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14·0	

APPENDIX F.

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure in each municipality in the Patna Divisiou during the year 1938-39.

Serial number of municipality.	Name of municipality.	Total expenditure (excluding debt and extra-ordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	PATNA DIVISION.	Rs.									
1	Patna City	6,49,795	3·8	6·6	18·1	5·9	29·9	2·9	·2	12·9	6·6
2	Barh	18,710	12·0	8·2	3·2	·4	28·6	10·2	·3	10·6	16·4
3	Bihar	44,082	12·9	7·4	·09	3·1	35·8	5·2	·19	12·1	18·8
4	Dinapore Nizamat	33,905	10·5	12·2	·1	1·9	41·3	2·6	4·1	3·2	20·9
5	Khagaul	26,510	12·7	12·6	·2	7·6	44·3	·7	·4	7·4	8·4
6	Patna Administration Committee ...	1,83,547	11·7	7·3	25·98	18·23	15·68	·5	·09	2·7	9·8
	Total	9,56,529	6·4	7·1	17·4	7·3	22·2	2·6	·2	10·4	8·5
7	Gaya	3,70,112	4·7	8·5	14·7	4·3	26·4	3·2	·2	18·6	7·2
8	Tikari	10,373	15·6	8·7	3·8	3·4	32·2	5·8	·9	9·4	11·9
9	Daudnagar	11,638	11·4	4·8	3·1	9·7	21·7	3·4	·9	16·4	22·8
	Total	3,92,123	5·2	8·4	14·0	4·6	26·4	3·3	·2	18·3	7·8
10	Arrah	1,43,372	6·5	6·8	16·1	6·5	29·0	1·3	·2	13·0	10·8
11	Jagdispur	8,754	23·8	7·5	2·9	4·5	19·5	6·2	1·2	3·4	19·1
12	Buxar	19,154	13·3	9·7	·6	2·9	20·1	2·3	·8	15·0	11·8
13	Dumraon	16,054	9·7	8·8	1·5	5·6	18·8	...	·4	78·1	21·1
14	Bhabhua	8,630	21·7	12·0	1·2	4·1	7·9	7·5	·8	4·2	18·4
15	Sasaram	32,933	9·0	11·2	·3	11·0	20·0	11·8	·5	11·6	14·5
	Total	2,28,897	8·9	8·1	10·4	6·6	26·2	3·2	·4	13·4	12·8
	Divisional total for 1937-38 ...	15,77,549	6·5	7·6	15·6	6·6	27·5	2·9	·2	12·8	9·03
	TIRHUT DIVISION.										
16	Chapra	1,13,823	9·5	6·6	·9	2·2	31·3	...	·4	13·2	17·4
17	Revelganj	13,875	11·02	6·3	...	·6	15·9	2·3	·7	15·9	33·4
18	Siwan	37,464	8·2	1·1	·3	·5	24·1	·6	·5	2·4	14·4
19	Motihari	36,568	10·2	7·2	·6	4·9	31·2	3·5	·4	13·6	16·3
20	Bettiah	59,795	7·8	7·2	4·7	2·7	36·3	·7	·3	13·08	16·5
21	*Luathaha N. A. C.	2,979	24·2	...	...	12·7	46·5	...	·3	1·8	...
22	Muzaffarpur	3,70,765	6·7	6·9	10·6	5·5	20·8	4·4	0·2	23·5	10·3
23	Hajipur	30,486	7·7	8·5	0·1	1·1	28·5	7·0	0·5	23·1	16·7
24	Lalganj	13,500	17·8	6·4	2·0	3·0	21·3	...	1·4	27·7	15·3
25	Sitamarhi	30,665	7·6	7·0	3·0	6·5	20·8	33·7	·6	7·5	10·6
26	Dumra N. A. C.	3,282	22·4	12·7	6·1	0·1	39·3	...	...	15·0	...
27	Darbhanga	1,96,709	6·7	7·7	2·0	3·7	21·4	·6	·1	39·7	11·2
28	Madhubani	59,949	4·3	4·4	2·3	·29	15·8	6·3	·2	25·9	·7
29	Rosera	13,111	10·7	3·9	1·2	·07	27·6	·23	·5	9·3	18·2
30	Samastipur	38,479	9·5	8·4	1·9	5·2	·27	9·6	0·5	13·8	24·8
	Grand total for 1938-39 ...	9,21,490	7·7	6·9	4·4	5·7	24·1	4·3	·3	23·2	13·6
	Grand total for 1937-38 ...	12,27,741	5·7	4·5	3·4	3·1	18·4	4·9	·2	43·1	9·1

APPENDIX F—*concluded.*

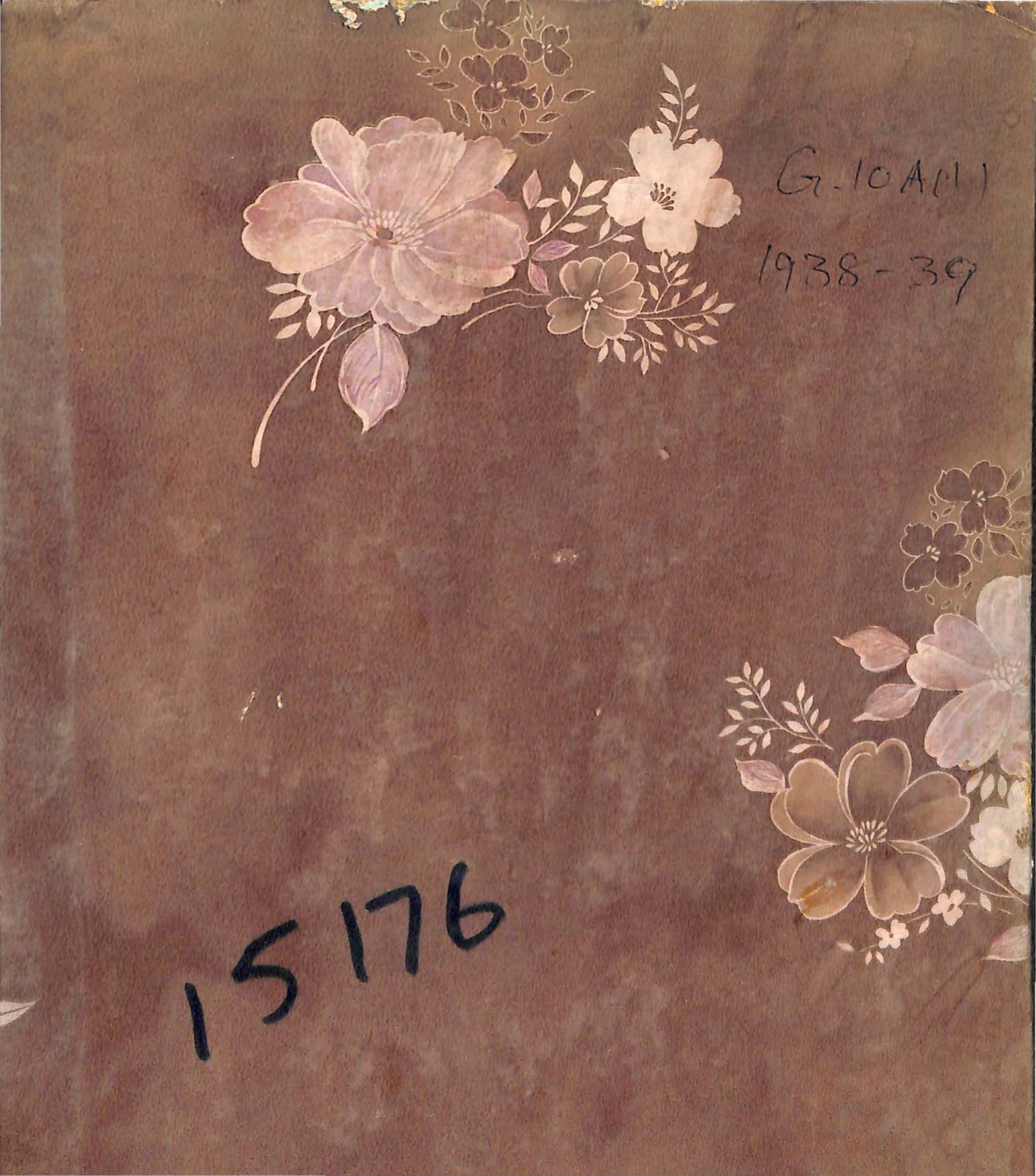
Serial number of municipality.	Name of municipality.	Total expenditure (excluding debt and extra-ordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	BHAGALPUR DIVISION.	Rs.									
30	Monghyr	2,32,926	2·7	3·9	29·4	2·1	12·6	2·3	·1	37·8	4·9
31	Jamalpur	71,191	4·7	6·9	·2	13·4	34·5	3·8	0·4	14·4	10·2
32	Bhagalpur	2,89,947	3·3	4·7	27·6	2·8	25·4	2·5	·2	12·6	7·4
33	Colgong	10,589	7·8	11·2	...	7·9	20·6	9·4	·6	18·9	12·02
34	Purnea	51,387	5·3	7·9	2·1	2·4	28·8	8·1	·5	19·7	10·9
35	Kishanganj	32,823	6·4	8·06	1·1	3·7	23·08	9·1	1·05	12·9	18·8
36	Katihar	43,503	4·5	6·4	1·1	3·6	26·8	5·2	03	16·7	15·8
37	Forbesganj	21,126	3·4	9·1	1·3	4·1	33·2	10·9	1·07	15·7	10·2
38	Deoghar	68,830	3·8	5·9	2·7	6·8	20·7	3·8	·3	25·8	7·4
39	Sahebganj	37,325	4·5	6·9	...	6·1	39·6	11·1	·7	13·01	14·3
40	Dumka	19,745	11·1	4·6	...	4·7	34·1	3·5	1·2	9·2	20·4
41	Madhupur	34,726	7·1	8·5	...	6·1	25·4	3·2	·6	22·5	10·9
	Divisional total for 1938-39 ...	9,14,118	41·0	5·6	16·7	4·2	23·1	4·08	·4	18·7	8·8
	CHOTA NAGPUR DIVISION.										
42	Hazaribagh	60,365	8·4	4·9	2·3	3·2	38·5	6·8	0·4	8·8	22·6
43	Chatra	8,657	15·5	7·1	6·2	...	26·9	6·7	1·1	9·7	20·7
44	Giridih	47,355	8·3	6·8	0·2	3·2	31·5	8·02	0·2	1·5	34·7
45	Ranchi	1,67260	7·2	9·2	·35	3·3	29·8	4·9	31	15·7	15·1
46	Lohardaga	11,456	17·3	8·9	·2	·6	23·3	8·7	·7	14·0	16·8
47	Doranda N. A. C.	26,344	9·4	13·1	·07	·6	31·1	3·2	·5	35·	29·8
48	Daltonganj	51,737	7·15	3·88	20·39	2·35	18·02	7·34	·34	13·67	18·50
49	Purulia	79,712	11·4	5·02	0·2	4·01	31·9	9·6	0·5	7·1	16·1
50	Jhalda	9,844	7·5	5·3	1·7	2·4	21·4	9·2	0·7	6·2	20·
51	Raghunathpur	5,582	17·9	5·76	...	1·09	27·03	12·57	1·21	4·13	23·84
52	Dhanbad	59,107	12·9	5·0	0·6	8·7	31·1	6·9	...	7·3	25·4
53	Chaibassa	35,996	9·1	6·2	1·9	1·9	26·4	7·5	0·7	21·7	18·4
54	Chakradharpur	17,971	10·82	7·20	0·9	2·30	40·33	5·56	·47	11·39	14·31
55	Jugsalai N. A. C.	28,740	·9	2·69	0·26	9·86	38·86	5·92	10·5	7·58	16·44
56	Jamshedpur N. A. C.	25,518	12·9	...	...	...	2·3	...	...	26·	54·7
	Divisional total for 1938-39 ...	6,54,853	9·5	6·5	2·2	3·3	29·3	6·5	0·4	11·7	20·

APPEN-

Statement showing the financial position of the municipalities

Serial number of municipality.	Name of municipality.	Amount of loan sanctioned— From Government.	Amount of loan sanctioned— Outside Government account.	Receipts. I.—Opening balance.	Receipts. II.—Ordinary income.	Receipts. III.—Income under "Extraordinary and Debt," excluding loan receipts.	Receipts. IV.—Loan receipts.	Receipts. V.—Total.	Expen[diture] 1.—Ordinary expenditure.	Expen[diture] 2—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
	PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Patna City	5,71,000	...	2,81,427	6,39,391	24,984	...	9,45,803	6,33,328	...
3	Bihar	25,000	...	1,101	45,478	205	...	76,784	44,082	...
6	Patna Administration Committee	1,16,000	...	66,440	2,09,465	3,530	...	2,79,435	1,80,902	...
7	Gaya	1,57,000	...	27,323	2,96,314	24,357	75,000	4,22,994	3,05,650	63,293
15	Sasaram	8,000	...	15,388	31,932	3.816	...	51,136	32,561	...
	TIRHUT DIVISION.									
21	Lusthoha Notified Area Committee	3,000	...	2,035	7,561	10	...	9,606	2,979	...
22	Muzaffarpur	1,75,000	...	33,974	2,67,012	49,853	...	3,50,839	2,65,364	...
27	Darbhanga	15,000	...	86,823	1,41,672	29,060	...	2,57,555	1,96,311	...
28	Madhubani	50,000	...	58,443	31,975	12,123	...	1,03,541	59,638	...
29	Roserah	2,500	...	628	13,601	477	...	14,706	13,011	...
	BHAGALPUR DIVISION.									
30	Monghyr	...	...	1,09,401	2,81,693	42,072	...	4,33,171	2,30,546	...
31	Jamalpur	...	...	12,687	90,245	3,009	...	1,04,941	71,191	...
32	Bhagalpur	...	...	55,978	3,02,173	34,156	22,000	4,14,307	2,89,484	9,693
33	Purnea	...	...	4,075	52,117	4,939	...	61,131	50,745	...
40	Dumka	...	...	2,336	19,196	2,097	...	23,629	19,745	...
	CHOTA NAGPUR DIVISION.									
46	Ranchi	8,000	...	1,992	1,90,758	6,423	...	1,99,173	1,87,369	...
48	Daltonganj	8.679	...	3,643	51,304	6,658	...	61,665	51,737	...
49	Purulia	10,000	...	28,663	79,102	7,181	...	1,14,926	79,712	...

BGP (LSG) 90—597—29-3-1941—MAU and others



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